

BANNOCK COUNTY STATE OF IDAHO



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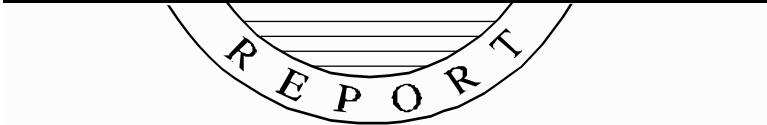
2018 COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

ROBERT POLEKI, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY
STATE OF IDAHO

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Kristi Klauser, Comptroller
Auditing/Accounting Office
Phone (208) 236-7335



Bannock County Courthouse
624 E. Center, Room 104
Pocatello, ID 83201-6274

- JASON C. DIXON -
Clerk of the District Court – Auditor – Recorder

March 26, 2019

To the Board of County Commissioners
And the Citizens of Bannock County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Bannock County, Idaho ("County"), for the fiscal year ended September 30, 2018. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Deaton and Company, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2018, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to complement the letter of transmittal and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. The most current population estimate of Bannock County is 85,269. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 55,000.

A three member elected commission with overlapping terms governs the County. Responsibilities of the County Commissioners include passing ordinances and resolutions, adopting the budget, and appointing the heads of various departments. Other elected officials within the County are Clerk/Auditor/Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer.

The County provides a full range of services under its general governmental functions. These services include public safety and protection, sanitation services, health and social services, culture and recreation, road and bridge construction and maintenance, planning and zoning, and general administrative services. Also included are services related to property assessment, budget development and administration, financial management, tax collection and investment of County assets, judicial administration, public records management, elections administration, and jury management. In addition, sanitation and emergency communications services, are provided under an enterprise fund concept, with user charges providing revenue to pay operating expenses.

The County Commission is required to annually adopt a final budget by no later than the second Monday in September. This annual budget serves as the foundation for Bannock County's financial planning and control. The budget is prepared by fund, department, activity, and object. Each elected official and department manager submits, for approval, a budget request of operating and capital expenditure appropriations to the Bannock County Clerk. The Clerk submits to the Board of County Commissioners such department requests including an alternative recommendation, if needed, as the Clerk is obliged to provide possible funding sources to the Board with such recommendations. The Board then considers and contrasts or modifies such budget considerations for public hearing before approval. In addition, the County maintains ongoing budgetary controls throughout the operating year. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual adopted budget process, Idaho Budget Statutes, and Federal Regulation. Activities of the federal, special revenue, and enterprise funds are included in the annual appropriated budget.

The adopted budget is then integrated with the County's accounting system to ensure reasonable and timely management control over spending throughout the year. The amount of budgetary control (level at which expenditures cannot legally exceed the appropriated amount) is established for personnel services and other charges and services (including capital outlay) at the department level for the General and Justice Funds. All other funds, except for emergency expenditures as defined by Idaho Code 31-1608, are managed and accounted for at the fund level. Final budget amounts are as originally adopted or as amended either by judicial order or through scheduled budget hearing procedures for receipt of unanticipated revenues as allowed by Idaho Statute.

The County does not utilize encumbrance accounting.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The accompanying CAFR includes the financial activities of the County. The County has no component units.

Local Economy

Bannock County is diverse in an economic sense and has tended to remain more resilient during major economic shifts, in part, because of that diversity. Pocatello is the home of Idaho State University, one of Idaho's three principal universities. This factor and other unique geographical features have served to allow the Bannock County area to be an economic, recreational, and cultural hub of Eastern Idaho.

The government sector provides many jobs to the Bannock County area with agencies such as Idaho State University, the Idaho Women's Correctional Facility, FBI, US Federal Court House, US Forest Service, BLM, Idaho Fish and Game, and local cities and school districts. Bannock County is benefiting from expanding research and energy programs at Idaho State University and ON Semiconductors. The FBI facility is also expanding.

Local unemployment dropped to 2.6 percent while the state average was 2.6 percent; both were lower than the national average rate of 3.9 percent. Major industries with headquarters or divisions located within the County or in proximity, include fertilizer and chemical manufacturers, computer microchip manufacturers, and producers of electrical utility services. The federal government also has a major economic presence in the area, with the Idaho National Laboratory (INL), the largest employer in southeastern Idaho.

Long-term Financial Planning

Bannock County started work installing a second generator at our Landfill. This construction will be completed during fiscal year 2019. Once this generator is running the County should see increased revenue that should exceed the operating costs as well as help the environment. Bannock County is continuing work with the Department of Environmental Quality (DEQ) on groundwater remediation monitoring, this will be a multi-year process.

Bannock County has received increased highway user funding due to legislation changes at the State level, and is excited to be able to work towards improving the road system with this additional funding. These projects will include chip sealing and overlaying more roads than could have been budgeted for without this funding.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bannock County for its comprehensive annual financial report for the fiscal year ended September 30, 2017. This was the twenty-fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. It is believed that the current comprehensive annual financial report continues to meet the Certificate of Achievement requirements and will be submitted to the GFOA to determine its eligibility for another certificate.

In closing, a brief recognition is in order for the fine work and exceptional efforts put forth by my auditing staff. This dedicated staff is first rate and highly regarded. Their dedication remains a real benefit to the County and our ability to serve and safeguard public assets successfully. This report, while significant in scope, is but a small reflection of the many hours given to assure the success of this document and our continued commitment to providing a professional level of services.

This annual financial report for Bannock County is, hereby, offered to the Board of County Commissioners, interested parties, and the citizens of Bannock County for their consideration.

Respectfully submitted,

Jason C. Dixion
County Clerk



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bannock County
Idaho**

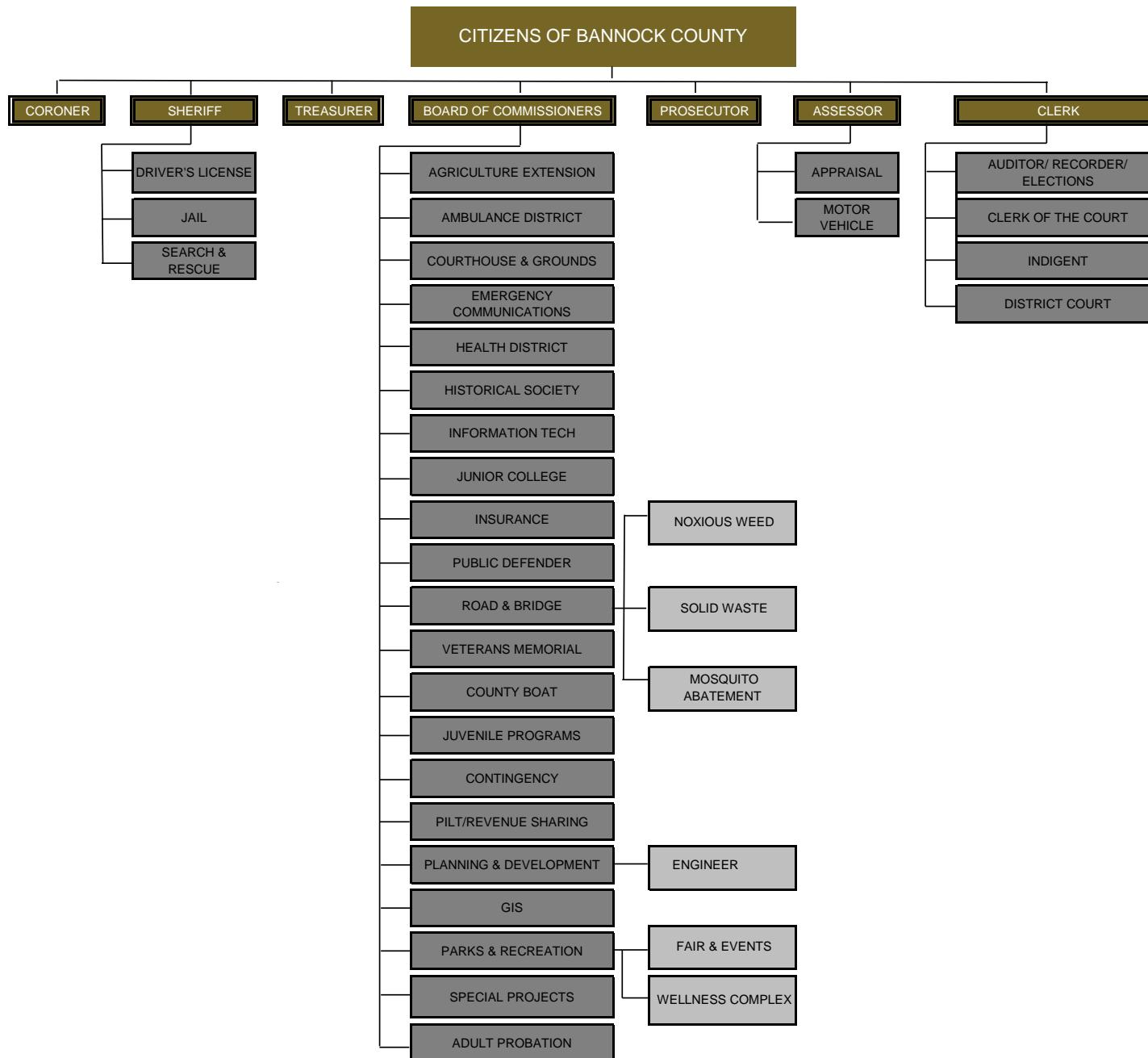
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Morill

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
September 30, 2018



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2018

MEMBERS OF UNITED STATES CONGRESS

Mike Crapo	(01/06/99)	United States Senator
James E. Risch	(01/06/09)	United States Senator
Raul Labrador	(01/10/11)	Representative in 1st Congressional District
Mike Simpson	(01/06/99)	Representative in 2nd Congressional District

MEMBERS OF STATE LEGISLATURE

Executive

C. L. "Butch" Otter	(01/01/07)	Governor
Brad Little	(01/06/09)	Lieutenant Governor
Lawerence Denney	(01/15/15)	Secretary of State
Lawrence G. Wasden	(01/06/03)	Attorney General
Brandon D. Woolf	(10/15/12)	Controller
Ron Crane	(01/04/99)	State Treasurer
Sherri Ybarra	(01/15/15)	Superintendent of Public Instruction

Legislative District No. 28

Jim Guthrie	(2011)	State Senator
Randy Armstrong	(2017)	State Representative, Position A
Kelly Packer	(2013)	State Representative, Position B

Legislative District No. 29

Mark Nye	(2017)	State Senator
Dustin Manwaring	(2016)	State Representative, Position A
Elaine Smith	(2001)	State Representative, Position B

ELECTED COUNTY OFFICERS

Ken Bullock	(01/09/17)	Commissioner District #1
Steve Brown	(12/27/17)	Commissioner District #2
Terrell "Ned" Tovey	(01/09/17)	Commissioner District #3
Stephen Herzog	(01/14/13)	Prosecuting Attorney
Robert Poleki	(01/11/14)	Clerk-Auditor-Recorder
Radene Barker	(01/08/07)	Treasurer
Jared Stein	(01/12/15)	Assessor
Lorin W. Nielsen	(01/16/96)	Sheriff
Kim Quick	(01/08/07)	Coroner

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2018

DEPARTMENT HEADS

Gordon Howell	Data Processing
Aaron Greenwell	Events Center/Wellness Complex
Melissa Hartman	Veterans Office
David Gates, Pocatello Fire Chief	Ambulance District
Shantal Laulu.	Indigent
Bobette Wilson	Personnel and Risk Management
Reed Findlay, U of I Educator	Extension Services
Brett Grayson	Road and Bridge/Solid Waste
Seth Scott	Juvenile Detention

SIXTH JUDICIAL DISTRICT OFFICIALS
(Bannock County is in the Sixth Judicial District)

Mitchell W. Brown	(2008)	Administrative District Judge
Robert Naftz	(2009)	District Court Judge
Stephen S. Dunn	(2008)	District Court Judge
Rick Carnaroli	(2018)	District Court Judge
Bryan Murray	(1994)	Juvenile Magistrate Judge
David R. Kress.	(2009)	Magistrate Court Judge
Rick Carnaroli	(2005)	Magistrate Court Judge
Scott Axline	(2013)	Magistrate Court Judge
Paul S. Laggis	(2008)	Magistrate Court Judge
David A. Hooste	(2015)	Magistrate Court Judge
Steven A. Thomsen	(2007)	Magistrate Court Judge
Thomas W. Clark	(2009)	Magistrate Court Judge
Eric S. Hunn	(2002)	Magistrate Court Judge
R. Todd Garbett	(2012)	Magistrate Court Judge
Kerry Hong	(2017)	Trial Court Administrator

BANNOCK COUNTY, IDAHO

CLASSIFICATION OF FUNDS

<u>Category</u>	<u>Type</u>	<u>Name</u>	<u>Expenditure Classification</u>
Governmental	General	Clerk-Auditor-Recorder Assessor Treasurer Commissioners Coroner Clerk of District Court Courthouse and Grounds Contingency Agriculture Extension Data Processing Juvenile Probation Planning and Development Health Insurance Adult Probation Liability Insurance Mailroom Special Projects GIS	General Government General Government General Government General Government Health Legal and Judicial General Government General Government Agriculture General Government Legal and Judicial General Government General Government Legal and Judicial General Government General Government General Government General Government General Government
Governmental	Special Revenue - Major	Road and Bridge Justice Fund: Sheriff Prosecuting Attorney Jail Ambulance District	Roads Public Safety Legal and Judicial Public Safety Health
Governmental	Special Revenue - Other	District Court Fair District Fair Maintenance Fair Exhibit Health District Historical Society Indigent Public Defender Junior College Parks & Rec/Event Center/Wellness Complex Appraisal Veterans Memorial Noxious Weed Mosquito Abatement PILT Snowmobile County Boat Juvenile Facilities Grants	Legal and Judicial Culture and Recreation Culture and Recreation Culture and Recreation Health Culture and Recreation Welfare Legal and Judicial Culture and Recreation Culture and Recreation General Government Culture and Recreation Agriculture Health General Government Culture and Recreation Culture and Recreation Public Safety General Government, Public Safety, Health, Legal and Judicial, Roads Culture and Recreation
Proprietary	Enterprise - Major	Solid Waste Emergency Communications	Health Public Safety

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Bannock County, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Bannock County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note I to the financial statements, in 2018, the County adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited the County's 2017 financial statements, and our report dated March 27, 2018, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bannock County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, capital asset schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, budget and actual comparisons for governmental funds other than general and major special revenue funds, and capital asset schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory, capital asset schedules, and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2019, on our consideration of Bannock County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bannock County's internal control over financial reporting and compliance.



Pocatello, Idaho
March 26, 2019

Management's Discussion and Analysis

As management of Bannock County, we offer readers of Bannock County's financial statements this narrative overview and analysis of the financial activities of Bannock County for the fiscal year ended September 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1 of this report.

Financial Highlights

- The assets and deferred outflows of Bannock County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$90,693,181 (net position). Of this amount, \$31,554,545 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$1,949,799.
- At the end of the current fiscal year, total fund balance for the General Fund was \$17,025,822 or 88 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$695,750 under budget.
- Bannock County allowed 52 percent of the \$2,884,987 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Bannock County's basic financial statements. Bannock County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of Bannock County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Bannock County's assets, deferred outflows, liabilities and deferred inflows with the differences reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Bannock County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Bannock County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Bannock County include general government, public safety, road and bridge, health and welfare, culture and recreation, agriculture, and legal and judicial. The business-type activities of Bannock County include Solid Waste and Emergency Communications.

Bannock County has no component units.

The government-wide financial statements can be found on pages 21-22 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Bannock County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Bannock County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Bannock County maintains twenty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Justice Fund, and Ambulance District Fund, all of which are considered to be major funds. Data from the other eighteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Bannock County adopts annual budgets for most of its governmental funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-28 of this report.

Proprietary Funds. Bannock County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Bannock County uses enterprise funds to account for its Solid Waste and Emergency Communications. Bannock County uses no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Solid Waste and Emergency Communications. All funds are considered to be major funds of Bannock County.

The basic proprietary fund financial statements can be found on pages 30-32 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Bannock County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 34 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-54 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Bannock County's budgetary reporting. Required Supplementary Information and pension schedules can be found on pages 55-64 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and additional fiduciary statements are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 66-94 of this report.

Government-Wide Financial Analysis

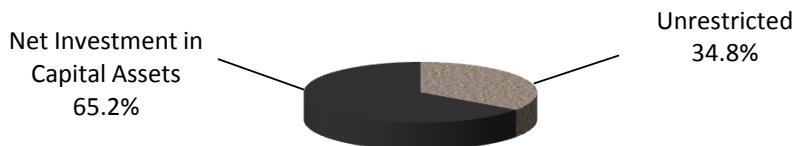
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by \$90,693,181 at the close of the most recent fiscal year.

One of the largest portions of Bannock County's net position (65 percent) reflects its net investment in capital assets (e.g., land buildings, machinery and equipment, infrastructure), less any accumulated depreciation and related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to provide services to citizens. These assets are not available for future spending. Although Bannock County's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Bannock County's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets:						
Current and Other Assets	\$ 43,532,373	\$ 41,779,252	\$ 10,149,487	\$ 10,063,217	\$ 53,681,860	\$ 51,842,469
Capital Assets	25,186,217	20,443,850	34,498,176	37,204,727	59,684,393	57,648,577
Total Assets	68,718,590	62,223,102	44,647,663	47,267,944	113,366,253	109,491,046
Deferred Outflows of Resources . . .	1,995,298	1,965,053	89,653	112,170	2,084,951	2,077,223
Total Assets and Deferred Outflows of Resources	\$ 70,713,888	\$ 64,188,155	\$ 44,737,316	\$ 47,380,114	\$ 115,451,204	\$ 111,568,269
Liabilities:						
Long-Term Liabilities Outstanding .	\$ 12,167,939	\$ 11,634,039	\$ 5,573,723	\$ 4,792,686	\$ 17,741,662	\$ 16,426,725
Other Liabilities	3,263,615	3,233,784	1,868,861	466,453	5,132,476	3,700,237
Total Liabilities	15,431,554	14,867,823	7,442,584	5,259,139	22,874,138	20,126,962
Deferred Inflows of Resources . . .	1,812,925	1,661,550	70,960	81,867	1,883,885	1,743,417
Total Liabilities and Deferred Inflows of Resources	17,244,479	16,529,373	7,513,544	5,341,006	24,758,023	21,870,379
Net Position:						
Net Investment in Capital Assets . . .	24,640,460	19,644,602	34,498,176	37,204,727	59,138,636	56,849,329
Unrestricted	28,828,949	28,014,180	2,725,596	4,834,381	31,554,545	32,848,561
Total Net Position	53,469,409	47,658,782	37,223,772	42,039,108	90,693,181	89,697,890
Total Liabilities, Deferred Inflows, and Net Position	\$ 70,713,888	\$ 64,188,155	\$ 44,737,316	\$ 47,380,114	\$ 115,451,204	\$ 111,568,269

The majority of Bannock County's net position (65 percent) is net investment in capital assets. The remaining balance of \$31,554,545 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**Government Net Position
at 2018**

Bannock County

At the end of the current fiscal year, Bannock County is able to report positive balances in both categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's net position increased by \$1,949,799 during the current fiscal year. The net investment in capital assets increased by \$2,289,307. Unrestricted net position decreased by \$1,294,016; which is comprised of an increase in unrestricted net position for governmental activities of \$814,769 and a decrease for business-type activities of \$2,108,785.

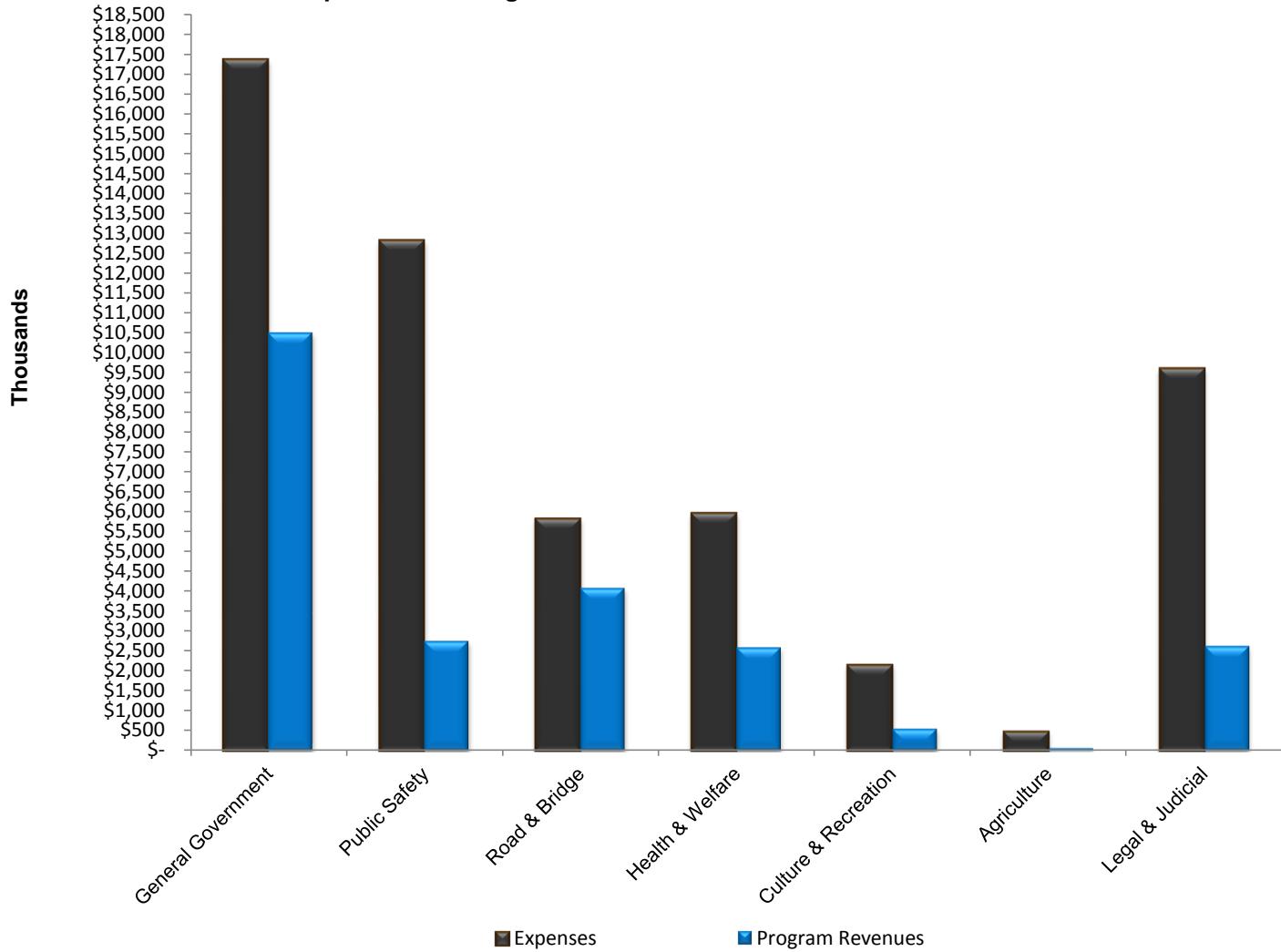
Bannock County's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for Services	\$ 17,086,758	\$ 15,313,598	\$ 6,495,091	\$ 5,830,701	\$ 23,581,849	\$ 21,144,299
Operating Grants and Contributions	6,119,202	5,158,783	-	-	6,119,202	5,158,783
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	26,295,677	25,130,998	-	-	26,295,677	25,130,998
Other Taxes	5,654,432	5,276,339	-	-	5,654,432	5,276,339
Other	233,625	1,616,004	(47,312)	111,130	186,313	1,727,134
Total Revenues	55,389,694	52,495,722	6,447,779	5,941,831	61,837,473	58,437,553
Expenses:						
General Government	17,344,212	14,838,778	-	-	17,344,212	14,838,778
Public Safety	12,808,406	12,291,671	-	-	12,808,406	12,291,671
Road and Bridge	5,821,932	5,553,637	-	-	5,821,932	5,553,637
Health and Welfare	5,929,846	5,689,455	-	-	5,929,846	5,689,455
Culture and Recreation	2,149,818	1,351,032	-	-	2,149,818	1,351,032
Agriculture	477,964	502,343	-	-	477,964	502,343
Legal and Judicial	9,590,910	9,039,344	-	-	9,590,910	9,039,344
Solid Waste	-	-	4,727,178	5,939,223	4,727,178	5,939,223
Emergency Communications	-	-	1,037,408	1,194,741	1,037,408	1,194,741
Wellness Complex	-	-	-	741,786	-	741,786
Total Expenses	54,123,088	49,266,260	5,764,586	7,875,750	59,887,674	57,142,010
Increase in Net Position	1,266,606	3,229,462	683,193	(1,933,919)	1,949,799	1,295,543
Transfers In (Out)	122,198	(240,324)	(122,198)	240,324	-	-
Change in Net Position	1,388,804	2,989,138	560,995	(1,693,595)	1,949,799	1,295,543
Net Position - Beginning	47,658,782	44,669,644	42,039,108	43,732,703	89,697,890	88,402,347
Reclassification of Net Position.....	5,376,331	-	(5,376,331)	-	-	-
Prior Period Adjustment.....	(954,508)	-	-	-	(954,508)	-
Adjusted Net Position, Beginning...	52,080,605	44,669,644	36,662,777	43,732,703	88,743,382	88,402,347
Net Position - Ending	\$ 53,469,409	\$ 47,658,782	\$ 37,223,772	\$ 42,039,108	\$ 90,693,181	\$ 89,697,890

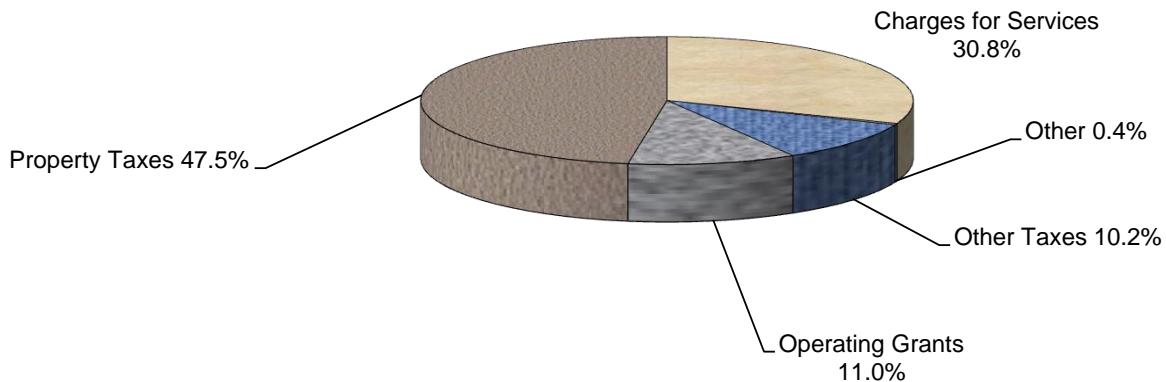
Governmental Activities. Governmental activities increased Bannock County's net position by \$1,388,804, as compared to an increase of \$2,989,138 in fiscal year 2017. For comparison purposes, all revenue categories experienced growth. Property taxes increased by about \$1,165,000 and sales tax receipts increased by about \$344,000 or 7 percent. These increases in revenue were offset with added expenses that also increased by about \$4,800,000.

Expenditures increased due to the aggressive approach by current commission to meet departmental needs by adding personnel needs and operating authority. Also during the current fiscal year, a large contribution of \$1.1 million was made to Idaho Transportation Department for an interchange project.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

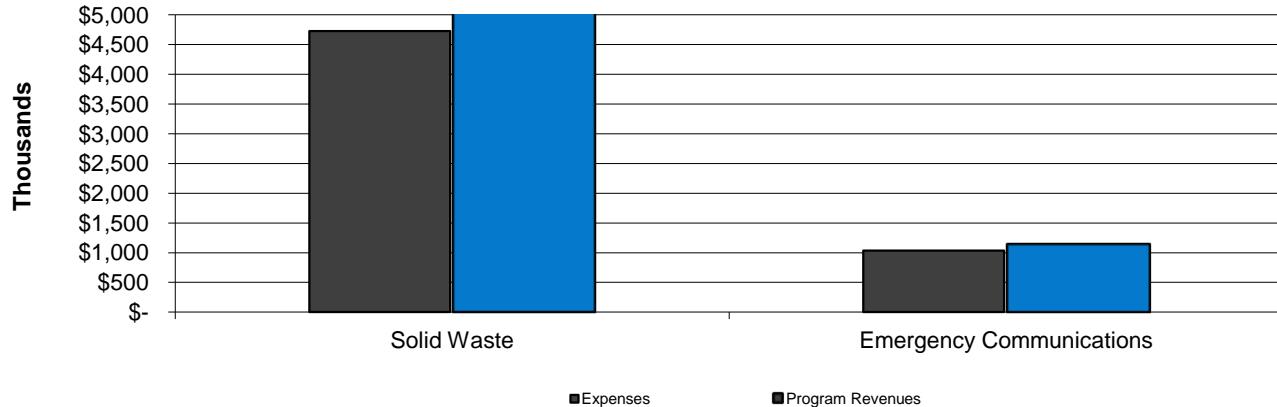


Even though property taxes (47 percent) provide the largest percentage of County revenue, charges for services (31 percent) and operating grants (11 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

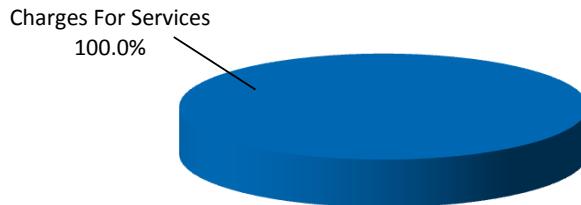
Business-Type Activities. Business-type activities increased Bannock County's net position by \$560,995. Decreases occurred in net investment in capital assets by \$2,706,551 and unrestricted net position by \$2,108,785, these decreases were due to the move of the Wellness Complex to governmental activities and higher landfill closure costs.

Revenues within business-type activities continue to grow. The landfill has received an increase in revenue of \$480,950 when compared to last fiscal year from gate fee and city residential revenues.

Expenses and Program Revenues - Business-Type Activities



Revenues by Source - Business-Type Activities



Financial Analysis of the Government's Funds

As noted earlier, Bannock County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Bannock County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Bannock County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Bannock County's governmental funds reported combined ending fund balances of \$39,168,312. Bannock County has non-spendable fund balances of \$620,140 held for inventory. Restricted fund balance monies include grant programs totaling \$1,638,753 and funding restricted programs of \$390,253. Committed fund balance totals \$10,485,487 to allow for cash flow for the first three months of the fiscal year before property tax dollars are collected. Assignments are the balance of Special Revenue Fund balance amounts held for spending by definition of the Special Revenue Fund.

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,025,822. As a measure of the General Fund's liquidity, it may be useful to compare this unassigned fund balance to total fund expenditures. Unassigned fund balance represents 44 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund increased by \$1,022,586 at the end of the current fiscal year. This is due to receiving unanticipated revenues of \$2.6 million; \$1.4 million from revenue sharing, \$600,000 from charges for services that were unexpected, as well as an excess of \$280,000 from sales tax and liquor funds. The extra revenue dollars exceeded the planned use of reserves that were budgeted to be used.

The Justice Fund saw a decrease in fund balance of \$161,020. Expenditures came in under budget in the Sheriff's department by \$166,000 and Jail by \$250,000. Revenues have become less predictable, but still exceeded projections; sales tax revenue exceeded budget by \$204,000 and charges for services exceeded budget by \$223,000. It was anticipated \$1,100,000 of reserves would be used, fortunately only \$160,000 was needed.

The Road and Bridge Fund had an increase in fund balance by \$33,443. This was a result of expenditures coming in under budget and revenues exceeding budget.

The Ambulance Fund had an increase in fund balance of \$240,281. This fund is levying its maximum amount of property taxes and; therefore, doesn't see much fluctuation in fund balance unless capital purchases are made or collections on accounts increase.

Proprietary Funds. Bannock County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Solid Waste Fund at the end of the year was \$2,366,470 and the Emergency Communications operation was \$359,126. The total change in net position for the Solid Waste Fund was a increase of \$591,395 and an increase in the Emergency Communications Fund of \$91,798.

The Solid Waste Fund has been building reserves to add a second generator and cover remediation cost. Also capital needs, such as liners to cover refuse as capacity space fills, are anticipated in the future.

The Emergency Communications net position increased by \$91,798 for the fiscal year. Revenues increased while expenditures decreased. Projects are caught up; therefore, it is anticipated to start building reserves again to restart the cycle.

The Wellness Complex was gifted to Bannock County August 31, 2015. This fund has not be self sufficient and became part of the Governmental Parks and Recreation Fund at the beginning of FY18.

Other factors concerning the finances of these funds have already been addressed in the discussion of Bannock County's business-type activities.

General Fund Budgetary Highlights

During the current fiscal year, the Contingency budget increased (\$37,839) and GIS increased (\$15,500) for unanticipated intergovernment funds and miscellaneous revenue respectively.

Budget reallocations within the same department are summarized below:

- Commission moved \$8,200 from miscellaneous expense to personnel services (\$6,800) and personnel benefits (\$1,400).
- Special Projects moved \$5,300 from personnel benefits to operating.
- GIS moved \$2,200 from personnel benefits to personnel services.

Differences between the final amended budget and the actual results are summarized below:

- \$509,000 was underspent in the Commission Department; these funds were unspent in capital that offset over spending in operating expenditures.
- \$695,000 was underspent in the Health Insurance Department.
- \$350,000 was underspent in the Contingency Department.
- \$118,000 was underspent in the Assessor Department; these funds were unspent in unused salary monies, benefits and operating.
- \$1,095,000 was underspent in the Clerk Department; these funds were unspent in salaries, operating, and capital expenditures.

Capital Asset and Debt Administration

Capital Assets. Bannock County's net investment in capital assets in governmental and business-type activities as of September 30, 2018, amounts to \$59,138,636. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

Major capital asset events during the current fiscal year included the following:

Governmental-Type Activities:

- New roof on courthouse \$139,765 and annex \$62,000.
- New Phone system \$162,600.
- Road and Bridge equipment \$115,556, Sheriff's vehicles \$175,666, an Appraisal car \$24,999, and an Ambulance \$192,144.
- Ambulance equipment \$53,645.
- Bridge redeck \$125,318.
- The disposal of vehicles \$156,108 and equipment \$670,474.

Business-Type Activities:

- Landfill equipment \$179,182.
- Emergency Communications equipment \$406,127.
- Landfill Gas Wells \$21,083 and generator overhaul \$291,267.
- Disposal of Emergency Communications equipment \$483,674.

Bannock County's Capital Assets (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 2,331,699	\$ 1,183,103	\$ 23,135,036	\$ 22,857,217	\$ 25,466,735	\$ 24,040,320
Buildings and Improvements	11,395,027	8,012,996	4,648,412	8,563,080	16,043,439	16,576,076
Machinery and Equipment	4,729,512	4,517,001	6,714,728	5,675,555	11,444,240	10,192,556
Infrastructure	<u>6,729,979</u>	<u>6,730,750</u>	-	108,875	<u>6,729,979</u>	<u>6,839,625</u>
Total	<u>\$ 25,186,217</u>	<u>\$ 20,443,850</u>	<u>\$ 34,498,176</u>	<u>\$ 37,204,727</u>	<u>\$ 59,684,393</u>	<u>\$ 57,648,577</u>

Additional information on Bannock County's capital assets can be found in Note C on pages 43-44 of this report.

Long-Term Debt. At the end of the current fiscal year, Bannock County had no bonded debt outstanding.

Bannock County entered into a five year lease on October 1, 2014 with Motorola Solutions Credit Company LLC to purchase new radio equipment. The total lease amount is \$1,043,986 with imputed interest of \$14,150 and a principal balance of \$1,029,836.

A lease for election equipment through ES&S was entered into on September 19, 2017. The total lease amount is \$223,471 with computed interest of \$5,109 and a principal balance of \$218,362.

**Bannock County's Outstanding Debt
General Obligation Bonds and Capital Leases**

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Capital Leases	\$ 545,757	\$ 794,382	\$ -	\$ -	\$ 545,757	\$ 794,382
Total	\$ 545,757	\$ 794,382	\$ -	\$ -	\$ 545,757	\$ 794,382

Bannock County has an "A1" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2 percent of its total assessed valuation. The current debt limitation for Bannock County is \$111,962,546.

Additional information on Bannock County's long-term debt can be found in Note E starting on page 45 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Bannock County is currently 2.6 percent, which is less than one year ago. The State's average unemployment rate is 2.6 percent and the national average is 3.9 percent.
- The labor force and personal income in Bannock County increased slightly.
- The population in the County was estimated to have a slight increase.

All of these factors were considered in preparing Bannock County's budget for the 2019 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants was reduced to \$1,500,000 from the prior year budget of \$3,300,000. Bannock County's overall budget is a reflection of this decline as remaining expenditures held firm with a continued emphasis on capital projects.

Requests for Information

This financial report is designed to provide a general overview of Bannock County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditing Department, 624 E. Center, Room 104, Bannock County, Pocatello, Idaho, 83201-6274.



This page contains no financial information.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION

September 30, 2018
With Comparative Actual Amounts on September 30, 2017

	Governmental Activities	Business-Type Activities	Total	2017 Actual Amount
ASSETS				
Cash and Cash Equivalents	\$ 8,643,146	\$ 2,145,525	\$ 10,788,671	\$ 16,523,758
Investments	30,037,990	7,497,284	37,535,274	30,105,496
Receivables, Net of Allowance for Uncollectibles	630,984	446,836	1,077,820	967,497
Taxes Receivable	1,023,787	-	1,023,787	995,505
Intergovernmental Receivable	2,576,326	-	2,576,326	2,577,647
Inventory	620,140	59,842	679,982	672,566
Capital Assets, Net of Depreciation				
Land	2,331,699	23,135,036	25,466,735	24,040,320
Buildings and Improvements	11,395,027	4,648,412	16,043,439	16,576,076
Machinery and Equipment	4,729,512	6,714,728	11,444,240	10,192,556
Infrastructure	6,729,979	-	6,729,979	6,839,625
Total Assets	68,718,590	44,647,663	113,366,253	109,491,046
DEFERRED OUTFLOWS				
Deferred Outflows	<u>1,995,298</u>	<u>89,653</u>	<u>2,084,951</u>	<u>2,077,223</u>
Total Asset and Deferred Outflows	<u>\$ 70,713,888</u>	<u>\$ 44,737,316</u>	<u>\$ 115,451,204</u>	<u>\$ 111,568,269</u>
LIABILITIES				
Accounts Payable	2,398,360	1,849,687	4,248,047	2,943,916
Direct Deposit Payable	452,008	19,174	471,182	441,455
Interest Payable	3,427	-	3,427	4,866
Health Insurance Payable	400,000	-	400,000	310,000
Prepaid Revenue	9,820	-	9,820	-
Long-term Debt				
Due within one year	1,502,296	433,986	1,936,282	1,907,481
Due in more than one year	<u>10,665,643</u>	<u>5,139,737</u>	<u>15,805,380</u>	<u>14,519,244</u>
Total Liabilities	<u>15,431,554</u>	<u>7,442,584</u>	<u>22,874,138</u>	<u>20,126,962</u>
DEFERRED INFLOWS				
Deferred Inflows:				
Taxes Received in Advance	233,656	-	233,656	227,353
Pension Related	<u>1,579,269</u>	<u>70,960</u>	<u>1,650,229</u>	<u>1,516,064</u>
NET POSITION				
Net Investment in Capital Assets	24,640,460	34,498,176	59,138,636	56,849,329
Unrestricted	<u>28,828,949</u>	<u>2,725,596</u>	<u>31,554,545</u>	<u>32,848,561</u>
Total Net Position	<u>53,469,409</u>	<u>37,223,772</u>	<u>90,693,181</u>	<u>89,697,890</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 70,713,888</u>	<u>\$ 44,737,316</u>	<u>\$ 115,451,204</u>	<u>\$ 111,568,269</u>

The notes to the financial statements are an integral part of this statement.

BANNOCK COUNTY, IDAHO

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2018
With Comparative Totals for the Fiscal Year Ended September 30, 2017

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position				2017 Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total		
FUNCTIONS/PROGRAMS									
Governmental Activities:									
General Government.....	\$ 17,344,212	\$ 10,130,467	\$ 365,114	\$ -	\$ (6,848,631)	\$ -	\$ (6,848,631)	\$ (6,136,240)	
Public Safety.....	12,808,406	2,513,088	246,746	\$ -	(10,048,572)	\$ -	(10,048,572)	(9,132,601)	
Road and Bridge	5,821,932	350,037	3,735,886	\$ -	(1,736,009)	\$ -	(1,736,009)	(1,859,352)	
Health and Welfare.....	5,929,846	2,022,226	578,562	\$ -	(3,329,058)	\$ -	(3,329,058)	(3,346,829)	
Culture and Recreation.....	2,149,818	559,105	\$ -	\$ -	(1,590,713)	\$ -	(1,590,713)	(1,066,483)	
Agriculture.....	477,964	70,757	\$ -	\$ -	(407,207)	\$ -	(407,207)	(370,016)	
Legal and Judicial.....	9,590,910	1,441,078	1,192,894	\$ -	(6,956,938)	\$ -	(6,956,938)	(6,882,358)	
Total Governmental Activities....	<u>54,123,088</u>	<u>17,086,758</u>	<u>6,119,202</u>	<u>\$ -</u>	<u>(30,917,128)</u>	<u>\$ -</u>	<u>(30,917,128)</u>	<u>(28,793,879)</u>	
Business-Type Activities:									
Solid Waste.....	4,727,178	5,318,573	\$ -	\$ -	\$ -	591,395	591,395	(1,113,946)	
Emergency Communications.....	1,037,408	1,176,518	\$ -	\$ -	\$ -	139,110	139,110	(371,259)	
Wellness Complex.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(559,844)	
Total Business-Type Activities...	<u>5,764,586</u>	<u>6,495,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>730,505</u>	<u>730,505</u>	<u>(2,045,049)</u>	
Total Primary Government.....	<u>\$ 59,887,674</u>	<u>\$ 23,581,849</u>	<u>\$ 6,119,202</u>	<u>\$ -</u>	<u>\$ (30,917,128)</u>	<u>\$ 730,505</u>	<u>\$ (30,186,623)</u>	<u>\$ (30,838,928)</u>	
General Revenues:									
Property Taxes.....			\$ 26,295,677	\$ -	\$ 26,295,677	\$ 26,295,677	\$ 26,295,677	\$ 25,130,998	
Sales Taxes.....			5,013,969	\$ -	\$ -	5,013,969	5,013,969	4,669,852	
Liquor Taxes.....			640,463	\$ -	\$ -	640,463	640,463	606,487	
Investment Income.....			153,052	7,937	160,989	160,989	160,989	80,937	
Gain/Loss on Capital Asset Disposal.....			(68,995)	(55,249)	(124,244)	(124,244)	(124,244)	225,518	
Other Miscellaneous.....			149,568	\$ -	149,568	149,568	149,568	1,420,679	
Transfers In (Out).....			122,198	(122,198)	\$ -	\$ -	\$ -	\$ -	
Total General Revenues and Transfers.....			<u>32,305,932</u>	<u>(169,510)</u>	<u>\$ 32,136,422</u>	<u>32,136,422</u>	<u>32,136,422</u>	<u>32,134,471</u>	
Change in Net Position.....			1,388,804	560,995	1,949,799	1,949,799	1,949,799	1,295,543	
Net Position - Beginning			<u>47,658,782</u>	<u>42,039,108</u>	<u>89,697,890</u>	<u>89,697,890</u>	<u>89,697,890</u>	<u>88,402,347</u>	
Reclassification of Net Position.....									
from Proprietary Fund.....			5,376,331	(5,376,331)	\$ -	\$ -	\$ -	\$ -	
Prior Period Adjustment.....			(954,508)	\$ -	\$ -	(954,508)	(954,508)	\$ -	
Adjusted Net Position, Beginning of Year.....			<u>52,080,605</u>	<u>36,662,777</u>	<u>88,743,382</u>	<u>88,743,382</u>	<u>88,743,382</u>	<u>88,402,347</u>	
Net Position - Ending.....			<u>\$ 53,469,409</u>	<u>\$ 37,223,772</u>	<u>\$ 90,693,181</u>	<u>\$ 90,693,181</u>	<u>\$ 90,693,181</u>	<u>\$ 89,697,890</u>	

The notes to the financial statements are an integral part of this statement.

BANNOCK COUNTY, IDAHO

MAJOR GOVERNMENTAL FUNDS

Bannock County reports the following major governmental funds:

General Fund - The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Current Expense

Maximum tax levy:	0.002000000
Current tax levy:	0.001690945

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000088826

Justice Fund - This fund was established to provide funding for the operation of the County Sheriff's department and maintenance of County jails, operation of the Prosecuting Attorney's office, and for public defender services. Idaho Code 63-805

Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.002000000

Road and Bridge - This fund is used to account for the road and bridge functions of the County. Idaho Code 40-801a

Road and Bridge

Maximum tax levy:	0.002000000
Current tax levy:	0.000674609

Ambulance District - This fund accounts for the activities of the County-wide ambulance district. Idaho Code 31-3908

Ambulance District

Maximum tax levy:	0.000400000
Current tax levy:	0.000400000

BANNOCK COUNTY, IDAHO

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2018

	General Fund	Justice Fund	Road and Bridge
ASSETS			
Cash and Cash Equivalents	\$ 3,785,746	\$ 1,461,631	\$ 703,392
Cash with Paying Agent	11,287	53,698	-
Investments	13,386,848	5,107,499	2,457,915
Intergovernmental Receivables	984,040	201,892	1,019,910
Grant Revenue Receivables	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	-	-	-
Taxes Receivable	342,076	307,609	65,268
Inventory	-	-	329,331
Total Assets	\$ 18,509,997	\$ 7,132,329	\$ 4,575,816
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 580,247	\$ 400,810	\$ 661,393
Direct Deposit Payable	140,586	166,498	36,201
Health Insurance Payable	400,000	-	-
Prepaid Revenue	-	1,320	-
Total Liabilities	1,120,833	568,628	697,594
Deferred Inflows:			
Deferred Property Taxes	290,764	261,468	55,478
Taxes Received in Advance	72,578	73,343	10,467
Total Deferred Inflows	363,342	334,811	65,945
Fund Balance:			
Nonspendable:			
Inventories	-	-	329,331
Restricted for:			
Grants	-	-	-
Funding Source Restrictions	-	-	-
Committed for:			
Funds Held for Minimum Balance	4,256,456	1,868,667	953,069
Assigned for:			
General Government	4,238,638	-	-
Public Safety	-	4,360,223	-
Road and Bridge	-	-	2,529,877
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Agriculture	-	-	-
Legal and Judicial	-	-	-
Unassigned	8,530,728	-	-
Total Fund Balance	17,025,822	6,228,890	3,812,277
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 18,509,997	\$ 7,132,329	\$ 4,575,816

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds

Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the governmental funds

Interest payable used in government activities is not payable for the current resources and; therefore, is not reported in the government funds

Deferred Outflows - Pension related deferrals

Deferred Inflows - Pension related deferrals

Unavailable property taxes represent amounts that were not available to fund current expenditures and; therefore, are not reported in the governmental funds

Net Position of Governmental Activities

The notes to the financial statements are an integral part of this statement.

Ambulance District	Nonmajor Governmental Funds	2018 Governmental Funds
\$ 499,837	\$ 2,100,461	\$ 8,551,067
-	27,094	92,079
1,746,626	7,339,102	30,037,990
23,794	151,793	2,381,429
-	194,897	194,897
593,757	37,227	630,984
61,684	247,150	1,023,787
-	290,809	620,140
\$ 2,925,698	\$ 10,388,533	\$ 43,532,373
\$ 276,041	\$ 479,869	\$ 2,398,360
-	108,723	452,008
-	-	400,000
-	8,500	9,820
276,041	597,092	3,260,188
52,431	210,076	870,217
14,669	62,599	233,656
67,100	272,675	1,103,873
-	290,809	620,140
-	1,638,753	1,638,753
-	390,253	390,253
645,639	2,761,656	10,485,487
-	830,231	5,068,869
-	-	4,360,223
-	-	2,529,877
1,936,918	1,420,206	3,357,124
-	794,118	794,118
-	145,577	145,577
-	1,247,163	1,247,163
-	-	8,530,728
2,582,557	9,518,766	39,168,312
\$ 2,925,698	\$ 10,388,533	
.....		25,186,217
.....		(12,167,939)
.....		(3,427)
.....		1,995,298
.....		(1,579,269)
.....		870,217
.....		\$ 53,469,409

BANNOCK COUNTY, IDAHO

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended September 30, 2018
With Comparative Totals for the Fiscal Year Ended September 30, 2017

REVENUES	General Fund	Justice Fund	Road and Bridge	Ambulance District
Taxes:				
Property Taxes	\$ 7,501,592	\$ 8,439,497	\$ 1,678,263	\$ 1,688,142
Sales Taxes	2,024,677	2,167,553	203,565	83,856
Liquor Apportionment	607,752	-	-	-
Cigarette Tax	215,038	-	-	-
Replacement Monies	153,437	100,340	16,518	23,087
Other General Tax	92,349	-	-	-
Licenses and Permits	326,482	127,838	-	-
Charges for Services	8,943,937	822,675	349,550	1,790,117
Highway Users	-	-	3,486,725	-
Intergovernmental - Program Specific	273,451	518,702	64,322	39,129
Intergovernmental - General	-	-	-	-
Investment Income	120,369	-	-	32,683
Fines and Court Costs	1,723	226,989	-	-
Miscellaneous Revenue	157,683	80,187	24,526	125,938
 Total Revenue	 20,418,490	 12,483,781	 5,823,469	 3,782,952
 EXPENDITURES				
Current:				
General Government	15,519,917	-	-	-
Public Safety	-	11,224,349	-	-
Roads	-	-	5,465,413	-
Health and Welfare	146,442	-	-	3,441,882
Culture and Recreation	-	-	-	-
Agriculture	106,259	-	-	-
Legal and Judicial	3,184,985	1,259,086	-	-
Capital Outlay	395,639	161,366	324,613	100,789
Debt Service:				
Principal	42,662	-	-	-
Interest and Fiscal Charges	-	-	-	-
 Total Expenditures	 19,395,904	 12,644,801	 5,790,026	 3,542,671
 Excess Revenues (Expenditures)	 1,022,586	 (161,020)	 33,443	 240,281
 OTHER FINANCING SOURCES (USES)				
Issuance of Leases	-	-	-	-
Transfers In (Out)	(463,820)	-	-	-
Total Other Financing Sources (Uses)	(463,820)	-	-	-
 Net Change in Fund Balances	 558,766	 (161,020)	 33,443	 240,281
 FUND BALANCE, BEGINNING OF YEAR	 16,282,548	 6,389,910	 3,778,834	 2,342,276
Prior Period Adjustment	184,508	-	-	-
Adjusted Fund Balance, Beginning of Year	16,467,056	6,389,910	3,778,834	2,342,276
 FUND BALANCE, END OF YEAR	 \$ 17,025,822	 \$ 6,228,890	 \$ 3,812,277	 \$ 2,582,557

The notes to the financial statements are an integral part of this statement.

Nonmajor Governmental Funds	2018 Governmental Funds	2017 Governmental Funds
\$ 6,795,794	\$ 26,103,288	\$ 24,708,607
534,318	5,013,969	4,669,852
32,711	640,463	606,487
-	215,038	214,299
66,332	359,714	359,714
-	92,349	84,977
18,829	473,149	444,580
1,967,823	13,874,102	13,058,564
-	3,486,725	3,391,016
2,474,282	3,369,886	2,408,017
568,237	568,237	511,790
-	153,052	77,545
515,944	744,656	838,494
<u>166,823</u>	<u>555,157</u>	<u>839,234</u>
<u>13,141,093</u>	<u>55,649,785</u>	<u>52,213,176</u>
 1,392,063	 16,911,980	 15,080,771
1,161,700	12,386,049	11,946,964
85,775	5,551,188	5,141,290
2,171,549	5,759,873	5,576,042
2,001,826	2,001,826	1,287,329
363,539	469,798	486,847
5,115,598	9,559,669	9,032,954
199,368	1,181,775	876,856
 205,963	 248,625	 249,721
<u>2,834</u>	<u>2,834</u>	<u>3,770</u>
<u>12,700,215</u>	<u>54,073,617</u>	<u>49,682,544</u>
 <u>440,878</u>	 <u>1,576,168</u>	 <u>2,530,632</u>
 -	 -	 218,362
<u>586,018</u>	<u>122,198</u>	<u>(240,324)</u>
<u>586,018</u>	<u>122,198</u>	<u>(21,962)</u>
<u>1,026,896</u>	<u>1,698,366</u>	<u>2,508,670</u>
8,491,870	37,285,438	34,776,768
-	184,508	-
<u>8,491,870</u>	<u>37,469,946</u>	<u>34,776,768</u>
 <u>\$ 9,518,766</u>	 <u>\$ 39,168,312</u>	 <u>\$ 37,285,438</u>

BANNOCK COUNTY, IDAHO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended September 30, 2018

Net Change in Fund Balance - Total Governmental Funds	\$ 1,698,366
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 1,181,775
Depreciation Expense	<u>(1,850,296)</u>
Excess of Capital Outlay over Depreciation Expense	(668,521)

Transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Loss on Disposal	(93,005)
Contributed Asset	<u>-</u>
(93,005)	

Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been deferred:

Property Tax	(167,326)
--------------------	-----------

Some of the assets acquired this year were financed through leases. The amounts financed is reported in the government funds as a source of financing. These leases are not revenues in the Statement of Activities, but constitute large term liability in Statement of Net Position.

Issuance of Lease	-
-------------------------	---

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consisted of:

Pension Expense	523,280
Capital Leases	<u>248,625</u>
771,905	

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued Interest	1,439
Other Post-Employment Benefit Obligations	<u>(99,947)</u>
Compensated Absences	<u>(54,107)</u>
(152,615)	

Change in Net Position of Governmental Activities	\$ 1,388,804
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The notes to the financial statements are an integral part of this statement.

MAJOR PROPRIETARY FUNDS

Major proprietary funds account for the County operations that provide goods or services to the general public and finance their operations mainly through user charges. The following provides a brief description of the proprietary funds.

Enterprise Funds

Solid Waste - This fund is used to account for the provision of sanitary landfill services throughout the County. Idaho Code 31-4404

Maximum tax levy:	0.000400000
Current tax levy:	0.000000000

Emergency Communications - This fund is used for initiation, maintenance, and enhancement of a consolidated emergency communications system (911) within the County. A telephone user fee, not to exceed one dollar, was authorized by the electorate of the County to provide for the funding. Idaho Code 31-48

No tax levy revenue is involved in this fund.
Current user fee is one dollar per month.



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

September 30, 2018

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				Total
	Solid Waste	Emergency Communications	Wellness Complex		
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 2,037,516	\$ 108,009	\$ -	\$ 2,145,525	
Investments	7,119,860	377,424	-	7,497,284	
Fees Receivable, Net of Allowance for Uncollectibles	446,836	-	-	446,836	
Inventory	59,842	-	-	59,842	
Total Current Assets	<u>9,664,054</u>	<u>485,433</u>	<u>-</u>	<u>10,149,487</u>	
Noncurrent Assets:					
Capital Assets:					
Land	23,134,181	855	-	23,135,036	
Buildings and Improvements	5,777,648	463,760	-	6,241,408	
Machinery and Equipment	8,010,747	3,643,275	-	11,654,022	
Less Accumulated Depreciation	(4,150,984)	(2,381,306)	-	(6,532,290)	
Total Noncurrent Assets	<u>32,771,592</u>	<u>1,726,584</u>	<u>-</u>	<u>34,498,176</u>	
Total Assets	<u>42,435,646</u>	<u>2,212,017</u>	<u>-</u>	<u>44,647,663</u>	
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows	<u>75,058</u>	<u>14,595</u>	<u>-</u>	<u>89,653</u>	
Total Assets and Deferred Outflows of Resources ..	<u>\$ 42,510,704</u>	<u>\$ 2,226,612</u>	<u>\$ -</u>	<u>\$ 44,737,316</u>	
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 1,799,139	\$ 50,548	\$ -	\$ 1,849,687	
Direct Deposit Payable	16,396	2,778	-	19,174	
Compensated Absences Payable	45,115	12,500	-	57,615	
Landfill Closure Payable	376,371	-	-	376,371	
Total Current Liabilities	<u>2,237,021</u>	<u>65,826</u>	<u>-</u>	<u>2,302,847</u>	
Noncurrent Liabilities:					
Compensated Absences Payable	30,077	8,334	-	38,411	
Landfill Closure Payable	4,762,303	-	-	4,762,303	
Net Pension Liability	283,833	55,190	-	339,023	
Total Noncurrent Liabilities	<u>5,076,213</u>	<u>63,524</u>	<u>-</u>	<u>5,139,737</u>	
Total Liabilities	<u>7,313,234</u>	<u>129,350</u>	<u>-</u>	<u>7,442,584</u>	
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows	<u>59,408</u>	<u>11,552</u>	<u>-</u>	<u>70,960</u>	
NET POSITION					
Net Investment in Capital Assets	32,771,592	1,726,584	-	34,498,176	
Unrestricted	2,366,470	359,126	-	2,725,596	
Total Net Position	<u>35,138,062</u>	<u>2,085,710</u>	<u>-</u>	<u>37,223,772</u>	
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 42,510,704</u>	<u>\$ 2,226,612</u>	<u>\$ -</u>	<u>\$ 44,737,316</u>	

The notes to the financial statements are an integral part of this statement.

BANNOCK COUNTY, IDAHO

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

For the Fiscal Year Ended September 30, 2018

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	<u>Solid Waste</u>	<u>Emergency Communications</u>	<u>Wellness Complex</u>	<u>Total</u>
Operating Revenues:				
Charges for Sales and Services:				
Fees.....	\$ 1,275,775	\$ 1,176,518	\$ -	\$ 2,452,293
Landfill Permits/Gate Fees.....	2,009,633	-	-	2,009,633
City Residential Fees.....	1,312,667	-	-	1,312,667
Sale of Energy from Gas System.....	660,390	-	-	660,390
Miscellaneous.....	60,108	-	-	60,108
Total Operating Revenues.....	<u>5,318,573</u>	<u>1,176,518</u>	<u>-</u>	<u>6,495,091</u>
Operating Expenses:				
Salaries and Wages.....	663,134	116,131	-	779,265
Employee Benefits.....	371,298	51,526	-	422,824
Services and Supplies.....	3,082,177	524,857	-	3,607,034
Depreciation/Amortization	610,569	344,894	-	955,463
Total Operating Expenses	<u>4,727,178</u>	<u>1,037,408</u>	<u>-</u>	<u>5,764,586</u>
Operating Income (Loss).....	<u>591,395</u>	<u>139,110</u>	<u>-</u>	<u>730,505</u>
Non-Operating Revenues (Expenses):				
Interest Revenue.....	-	7,937	-	7,937
Loss on Disposal.....	-	(55,249)	-	(55,249)
Reclassification of Fund Net Position to Special Revenue Fund.....	-	-	(5,376,331)	(5,376,331)
Total Non-Operating Revenue (Expenses)...	<u>-</u>	<u>(47,312)</u>	<u>(5,376,331)</u>	<u>(5,423,643)</u>
Transfers In (Out).....	-	-	(122,198)	(122,198)
Change in Net Position.....	591,395	91,798	(5,498,529)	(4,815,336)
Total Net Position - 10/01/2017	<u>34,546,667</u>	<u>1,993,912</u>	<u>5,498,529</u>	<u>42,039,108</u>
Total Net Position - 9/30/2018	<u>\$ 35,138,062</u>	<u>\$ 2,085,710</u>	<u>\$ -</u>	<u>\$ 37,223,772</u>

The notes to the financial statements are an integral part of this statement.

BANNOCK COUNTY, IDAHO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended September 30, 2018

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				
	Solid Waste	Emergency Communications	Wellness Complex	Total
CASH FLOWS FROM OPERATIONS				
Cash Received From Customers and Users	\$ 5,232,002	\$ 1,176,518	\$ -	\$ 6,408,520
Cash Payments for Personnel Costs	(1,060,904)	(171,672)	(132,420)	(1,364,996)
Cash Payments for Services and Supplies	(2,128,199)	(535,301)	(66,994)	(2,730,494)
Other Operating Revenues	60,108	-	-	60,108
Net Cash Provided (Used) by Operations	<u>2,103,007</u>	<u>469,545</u>	<u>(199,414)</u>	<u>2,373,138</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In (Out)	-	-	5,365	5,365
Net Cash Provided by Noncapital Financing Activities	-	-	5,365	5,365
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(1,906,579)	(406,127)	-	(2,312,706)
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,906,579)</u>	<u>(406,127)</u>	-	<u>(2,312,706)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Received From Interest	-	7,937	-	7,937
Net Cash Provided by Investing Activities	-	7,937	-	7,937
Net Increase in Cash and Cash Equivalents	196,428	71,355	(194,049)	73,734
Cash and Cash Equivalent - Beginning	<u>8,960,948</u>	<u>414,078</u>	<u>194,049</u>	<u>9,569,075</u>
Cash and Cash Equivalent - Ending	<u>\$ 9,157,376</u>	<u>\$ 485,433</u>	<u>\$ -</u>	<u>\$ 9,642,809</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities				
Operating Income (Loss)	\$ 591,395	\$ 139,110	\$ -	\$ 730,505
Add Depreciation Expense	610,569	344,894	-	955,463
Pension Deferral, net	(19,684)	(3,826)	(87,960)	(111,470)
(Increase)/Decrease in Assets				
Inventory	13,928	-	-	13,928
Fees Receivable, Net of Allowances				
for Uncollectibles	(29,027)	-	-	(29,027)
Intergovernmental Receivables	2,564	-	-	2,564
Increase/(Decrease) in Liabilities				
Accounts Payable	(12,488)	(10,444)	(66,994)	(89,926)
Direct Deposit Payable	1,686	155	(4,857)	(3,016)
Compensated Absences	(8,474)	(344)	(39,603)	(48,421)
Landfill Closure	952,538	-	-	952,538
Net Cash Flows from Operating Activities	<u>\$ 2,103,007</u>	<u>\$ 469,545</u>	<u>\$ (199,414)</u>	<u>\$ 2,373,138</u>

Solid Waste acquired equipment and made capital improvements through noncash payments of \$1,495,350.

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and; therefore, cannot be used to support the County's own programs. In Bannock County, there are no trust funds - but there are several agency funds. The County's Agency Funds are further described and presented beginning on page 95.



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

September 30, 2018

	AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 510,390
Investments	1,783,499
Intergovernmental Receivable	800,533
Taxes Receivable	<u>2,355,292</u>
 Total Assets	 <u>\$ 5,449,714</u>
 LIABILITIES	
Accounts Payable	\$ 1,181,194
Due to Others	<u>4,268,520</u>
 Total Liabilities	 <u>\$ 5,449,714</u>

The notes to the financial statements are an integral part of this statement.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements
September 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bannock County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During fiscal year 2018, Bannock County implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

A. Reporting Entity

Bannock County was created by an act of the Idaho Legislature on March 6, 1893, and named for the Shoshone-Bannock Indians who inhabited the region. A three member Board of County Commissioners is the governing body of Bannock County and provides the following services as authorized by Idaho Code: general government, welfare, road and bridge, agriculture, health, culture and recreation, legal and judicial, sanitation, and public safety.

For financial reporting purposes, management has considered all potential component units. The decision to include or not include a potential component unit in the reporting entity was made by applying the criteria set forth in the generally accepted accounting principles. The criterion for including a potential component unit within the reporting entity is the governing body's responsibility for financial accountability. Financial accountability is defined as the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. Even though Bannock County is responsible for appointing members of boards to other organizations, it is not accountable for these organizations. Therefore, based upon the application of these criteria, Bannock County has no component units.

The County contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI) and the Idaho Counties Risk Management Program (ICRMP). PERSI is administered by the State of Idaho and ICRMP is administered by the Idaho Association of Counties. Since the County does not administer or is not dominant in either plan, the financial statements of these plans are not included in this report. A copy of the PERSI report can be obtained from the Public Employee Retirement System of Idaho office in Boise, Idaho. A copy of the ICRMP report can be obtained from the Idaho Counties Risk Management Program also in Boise, Idaho.

B. Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and any component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2018

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Justice Fund* accounts for the operation of the County Sheriff's department, construction, remodeling, operation, and maintenance of County jails, operation of the prosecuting attorney's office, and provision of public defender service per Idaho Code 63-805. Property taxes are the major revenue source for the Justice Fund, while sales tax and revenue sharing provide the next largest source. Charges for services help reimburse costs of running each function.

The *Road and Bridge Fund* is used to account for the maintenance and operations of the County's road and bridge functions. Highway User Funds provide the largest funding source for road and bridge, subsidized by property taxes.

The *Ambulance Fund* accounts for the activities of the County-wide Ambulance District. Property taxes and charges for services support the Ambulance District.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for the provision of sanitary landfill services throughout the County.

The *Emergency Communications Fund* is used for initiation, maintenance, and enhancement of a consolidated emergency communication system (911) within the County.

Additionally, the County reports the following fund types:

The *Agency Funds* are used to account for the collection of monies to be paid to other taxing districts, cities, the State of Idaho, private individuals, or other governmental agencies from property taxes or other legal assessments.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, general revenues include all taxes. Taxes as identified within the fund statements are used exclusively to represent property taxes. Therefore, the intergovernmental classification may include other tax revenues. In the government-wide statements, the taxes have been categorized as necessary to identify program specific from general tax revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments that are highly liquid. The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested as allowed by Idaho Code. State statutes authorize the County to invest in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Investments are stated at fair value determined by quoted market prices. Interest income is recorded in the general fund of the County unless otherwise specified by law or by Commission agreement.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfold loans), or "advances to/from other funds" (i.e., the non-current portion of interfold loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible amounts. The allowances are based on historical data.

Property tax levies are computed by the County on or before the 3rd Monday of September. Final certification of these levies by the State of Idaho Tax Commission is not completed until after September 30. Property taxes are billed to the taxpayers in November and are due in two installments. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. The County bills and collects its own property taxes and also collects taxes for other taxing districts within its boundaries.

A one percent (1%) property tax initiative was enacted in 1978 which limited ad valorem property taxes to 1% of actual market value for appraisal purposes. The initiative was modified several times and repealed by the 1991 Legislature. A Truth in Taxation legislation was passed and became effective January 1, 1993. This law required all taxing districts to advertise, in a newspaper, any proposed tax increase that would exceed either the prior year's levy rate or 105% of the prior year's property tax dollar amount. This newspaper publication allowed districts to levy up to the maximum rates available under their code section.

The 1995 Legislature repealed Truth in Taxation and replaced it with a three percent (3%) property tax increase limitation. This 3% cap is based on the highest budget certified in any of the last three years. The limit does not apply to voter approved bonds, overrides, supplements, school plant levies, or school emergency fund levies. Taxing districts were allowed additional property tax increases based upon new construction or annexation. Calculations for new construction include any new structures or installation of new or used manufactured houses which did not previously exist and additions or alterations to existing non-residential structures within the County as well as changes of land use classifications which require a change of category number. Taxing districts may override the budget increase limit by a simple majority vote. Statutory levy limits still apply. Since 1995, generally any non-school taxing district certifying less than the maximum allowed by the 3% legislation is eligible to recover such "foregone" amount in any future non-exempt property tax budget.

Bannock County Indigent Services pay medical bills for those deemed eligible under Idaho Code 31-3510A. This financial assistance then obligates the applicant to reimburse the County through a reasonable termed payment plan. The County has a receivable account that tracks this activity. We do not recognize this Indigent accounts receivable due to the unmeasurable collectibility of the accounts involved.

3. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the weighted average method. The costs of governmental fund type inventories are recorded using the purchase method, that is as expenditures when purchased. Payments to vendors which reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

4. Restricted Assets

Bannock County has no restricted assets.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$20,000 (amount not rounded) and an estimated useful life of over one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession agreement should be recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, equipment, and infrastructure is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	20-50
Machinery and Equipment	3-15
Roads and Bridges	40-60

6. Deferred Outflows/Inflows of Resources

Deferred inflows of resources consist of resources received that relate to a future period. The County's proportionate share of the total pension related deferred inflows of resources and taxes received in advance qualify under this category. Deferred outflows of resources consist of pension contributions made subsequent to the actuarially determined pension liability measurement date and the County's proportionate share of the total pension related deferred outflow of resources. For additional information see the note on page 49 of this report.

7. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, sick pay, and compensatory time benefits. All such benefit pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

8. Leases

The County is obligated under certain leases accounted for as capital leases. These leases are subject to annual appropriation of resources by the County in the governmental or proprietary funds as appropriate. Government-wide and proprietary financial statements report leases as liabilities, with the portion payable within twelve months designated separately from the portion payable in more than twelve months.

9. Bonded Indebtedness

Bond ordinances require a levy and collection of a tax without limitation on all property subject to taxation by the County sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded debt.

10. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year occurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

11. Transfers

The General Fund Health Trust transferred \$463,820 to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex. Then subsequently, there was also a transfer of \$122,198 to close the Enterprise Wellness Complex to the Event Center/Wellness Complex Trust that is a part of the Special Revenue Parks and Recreation Fund.

	Transfer In	Transfer Out	Total
General Fund	\$ -	\$ (463,820)	\$ (463,820)
Wellness Complex Fund	-	(122,198)	(122,198)
Parks & Recreation Fund and Trust	<u>586,018</u>	-	<u>586,018</u>
Total	<u>\$ 586,018</u>	<u>\$ (586,018)</u>	<u>\$ -</u>

12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications--committed and then assigned fund balances before using unassigned fund balances. More detail on fund balance can be found on page 47 within this section.

Nonspendable - The portion of fund balance that cannot be spent because it is not in spendable form or is legally or contractually required to be maintained intact. For example, inventory.

Restricted - The portion of fund balance where limitations have been imposed by creditors, grantors, contributors or law and regulations of other governments or limitations have been imposed by law through constitutional provisions or enabling legislation.

Committed - The portion of fund balance are net resources that can be used for the specific purpose determined by a formal action of the County's highest level of decision-making authority, the Board of County Commissioner's. The Commissioner's commit fund balance by adopting a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned - The portion of fund balance where a limitation results from intended uses made by the Bannock County Commissioners or through Idaho statute that limits expenditure allowed by fund type through formal resolution. General government assigned fund balance represents amounts the government intends to use for health and liability insurance, appraisal functions, and one time anticipated expenditures. Special revenue assigned fund balance amounts are intended to be used for the purpose of Special Revenue Funds.

Unassigned - The remaining portion of fund balance in excess of other classifications (surplus) or excess of other classifications over total fund balance (deficit).

E. Comparative Data/Reclassifications

Comparative total data for the prior year have been presented for governmental funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

F. Encumbrances

The County does not employ encumbrance accounting or record purchase orders.

G. Deferred Compensation Plan

The County offers employees a deferred compensation plan under Internal Revenue Code Section 457. The State of Idaho Deferred Compensation Plan is being administered by third party administrators Nationwide Retirement Solutions. The Public Employee Retirement System of Idaho (PERSI) also offers a deferred compensation plan under IRS Code Section 401(b) to County employees. The County has implemented GASB Statement No. 32 for these deferred compensation plans.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

H. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Legal Provisions Governing Cash Deposits with Financial Institutions

For cash depositories with deposits in excess of federal insurance, State code requires the county to obtain an annual affidavit showing the amount of the financial institution's capital stock and surplus. The County's deposit may not exceed the depository's capital and surplus. Legal provisions regarding deposits are found throughout Idaho Code, Title 57.

Custodial Credit Risk for Deposits

The risk that in the event of a financial institution failure, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. To address custodial credit risk the Treasurer requests a Capital and Surplus report from the institution. The Treasurer then judges the solidarity of the institution and decides whether or not to maintain the funds in the institution.

As of September 30, 2018, the County has uninsured and uncollateralized deposits amounting to \$2,551,800.

2. Investments

General Investment Policies

The County Treasurer invests idle moneys in accordance with Idaho Code Title 67-127 which refers to section 67-1210 and 67-1210A for allowable investments. Idaho Code Section 67-1210, allows idle moneys to be invested in certain revenue bonds, general obligations bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Idaho Code, Section 67-1210A, additionally authorizes investments in prime banker's acceptances and prime commercial paper, sale and repurchase of call options, securities lending agreements, and bonds, notes, and debentures of any U.S. corporation with at least an A rating by a nationally recognized statistical rating organization such as Standard & Poor's or Moody's.

The County Treasurer had the following investments and maturities at year end:

Investment Type	Fair Value	Less than 1	Investment Maturities (in Years)			
			1-5	6-10	11-15	16-20
Certificates of Deposits	\$ 7,263,773	\$ 1,882,960	\$ 4,445,251	\$ -	\$ 556,925	\$ 378,637
Money Market Mutual Fund	214,101	214,101	-	-	-	-
Tennessee Valley Authority						
Municipal Bond	238,617	-	-	-	-	238,617
Fannie Mae	5,788,989	4,118,091	919,001	751,897	-	-
Federal Farm Credit Bank	1,516,432	498,258	479,008	324,608	-	214,558
Federal Home Loan Bank	3,775,540	-	2,162,437	1,379,498	233,605	-
Freddie Mac	6,456,524	1,389,343	3,794,977	1,272,204	-	-
US Government Obligations	992,170	750,443	241,727	-	-	-
State of Idaho Investment Pool	13,038,169	13,038,159	-	-	-	-
Total	\$ 39,284,315	\$ 21,891,355	\$ 12,042,401	\$ 3,728,207	\$ 790,530	\$ 831,812

Investment transactions are subject to a variety of risks. The County seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity need and investment quality, and conform with legal requirements.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

3. Interest Rate Risk

The risk that changes in interest rates that will adversely affect the value of an investment. In accordance with investment policy, the County's investments shall have maturities that are consistent with the needs and use of the County. The County does not have a specific policy addressing interest rate risk and exposure to declines in fair values. The segmented time distribution method has been used to disclose interest rate risk.

4. Credit Risk

State law requires investments in corporate bonds to have, at the time of purchase, an A rating or higher by a commonly known rating service. The County's policy follows the State's policy. Credit ratings associated with investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Unrated</u>
Certificates of Deposits	\$ 7,263,773	\$ -	\$ -	\$ -	\$ 7,263,773
Money Market Mutual Fund	214,101	97,974	-	-	116,127
Tennessee Valley Authority					
Municipal Bond	238,617	238,617	-	-	-
Fannie Mae	5,788,989	-	5,788,989	-	-
Federal Farm Credit Bank	1,516,432	-	1,516,432	-	-
Federal Home Loan Bank	3,775,540	-	3,775,540	-	-
Freddie Mac	6,456,524	-	6,456,524	-	-
US Government Obligations	992,170	992,170	-	-	-
State of Idaho Investment Pool	13,038,169	-	-	-	13,038,169
Total	<u>\$ 39,284,315</u>	<u>\$ 1,328,761</u>	<u>\$ 17,537,485</u>	<u>\$ -</u>	<u>\$ 20,418,069</u>

5. Custodial Credit Risk for Investments

The risk that in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. To address custodial credit risk, the County's policy is to invest in investments which are allowable under Idaho Code Section 67-1210. For certificates of deposit, the County addresses the risk the same way it does for demand deposits which was stated previously.

The elected State Treasurer, following Idaho Code , Section 67-2328, is authorized to sponsor an investment pool in which the County voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's position in the external investment pool is the same as the value of the pool shares. The external investment pool is unrated.

6. Concentration of Credit Risk

The risk of loss attributed to the magnitude of an investment in a single issuer. The county places no limit on the amount the county may invest in any one issuer. The following investments held at year end by the County represent five percent or more of the total investment portfolio:

<u>Issuer</u>	<u>Fair Value</u>	<u>Percent of Portfolio Investments</u>
Federal National Mortgage Association (FNMA)	\$ 5,788,989	14.7%
Federal Home Loan Bank	3,775,540	9.6%
Freddie Mac	6,456,527	16.4%

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

7. Fair Value Measurements

Fair value accounting guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value guidance also establishes a fair value hierarchy that requires a government to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Based on the inputs used to determine fair value, a three-level hierarchy is used as follows:

Level 1: Fair value is determined using quoted prices (adjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.

Level 2: Fair value is determined using inputs - other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly, such as quotes prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.

Level 3: Fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

The following table represents the County's investments that are measured or disclosed at fair value on a recurring basis. The County does not have any financial assets that are measured at fair value on a non-recurring basis.

Fair Value Hierarchy				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposits	\$ -	\$ 7,263,773	\$ -	\$ 7,263,773
Money Market Mutual Fund	214,101	-	-	214,101
Tennessee Valley Authority				
Municipal Bond	238,617	-	-	238,617
Fannie Mae	5,788,989	-	-	5,788,989
Federal Farm Credit Bank	1,516,432	-	-	1,516,432
Federal Home Loan Bank	3,775,540	-	-	3,775,540
Freddie Mac	6,456,524	-	-	6,456,524
US Government Obligations	992,170	-	-	992,170
State of Idaho Investment Pool	13,038,169	-	-	13,038,169
Total	<u>\$ 32,020,542</u>	<u>\$ 7,263,773</u>	<u>\$ -</u>	<u>\$39,284,315</u>

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2018. Management has determined that 17 percent of the current fees receivable is a reasonable estimation for these uncollectible amounts. The Balance Sheet Fees Receivable reflects the net amount as shown:

Ambulance District:

Fees Receivable	\$ 715,370
Less 17% for Uncollectible Fees	121,613
Net Fees Receivable	<u>\$ 593,757</u>

No uncollectible allowance is estimated for the Solid Waste Fees Receivable or for the Noxious Weed Receivables as all fees are expected to be collected.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2018

C. Capital Assets

Capital asset activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 1,183,103	\$ 1,169,351	\$ 20,755	\$ 2,331,699
Capital Assets, Depreciated:				
Buildings & Improvements	17,336,914	4,153,530	-	21,490,444
Machine & Equipment	14,451,970	1,411,318	826,582	15,036,706
Infrastructure	<u>18,755,571</u>	<u>242,318</u>	<u>-</u>	<u>18,997,889</u>
Total Capital Assets, Depreciated	<u>50,544,455</u>	<u>5,807,166</u>	<u>826,582</u>	<u>55,525,039</u>
Less Accumulated Depreciation:				
Buildings & Improvements	9,323,918	771,499	-	10,095,417
Machine & Equipment	9,934,969	1,116,564	744,339	10,307,194
Infrastructure	<u>12,024,821</u>	<u>243,089</u>	<u>-</u>	<u>12,267,910</u>
Total Accumulated Depreciation	<u>31,283,708</u>	<u>2,131,152</u>	<u>744,339</u>	<u>32,670,521</u>
Total Capital Assets, Depreciated, Net ..	<u>19,260,747</u>	<u>3,676,014</u>	<u>82,243</u>	<u>22,854,518</u>
Governmental Activities Capital Assets, Net of Depreciation				
Assets, Net of Depreciation	<u>\$ 20,443,850</u>	<u>\$ 4,845,365</u>	<u>\$ 102,998</u>	<u>\$ 25,186,217</u>
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 22,857,217	\$ 1,447,170	\$ 1,169,351	\$ 23,135,036
Capital Assets, Depreciated:				
Buildings & Improvements	10,108,825	21,083	3,888,500	6,241,408
Machine & Equipment	10,403,484	2,339,803	1,089,265	11,654,022
Infrastructure	<u>117,000</u>	<u>-</u>	<u>117,000</u>	<u>-</u>
Total Capital Assets, Depreciated	<u>20,629,309</u>	<u>2,360,886</u>	<u>5,094,765</u>	<u>17,895,430</u>
Less Accumulated Depreciation:				
Buildings & Improvements	1,545,745	283,270	236,020	1,592,995
Machine & Equipment	4,727,929	672,194	460,828	4,939,295
Infrastructure	<u>8,125</u>	<u>-</u>	<u>8,125</u>	<u>-</u>
Total Accumulated Depreciation	<u>6,281,799</u>	<u>955,464</u>	<u>704,973</u>	<u>6,532,290</u>
Total Capital Assets, Depreciated, Net ..	<u>14,347,510</u>	<u>1,405,422</u>	<u>4,389,792</u>	<u>11,363,140</u>
Business-Type Activities Capital Assets, Net of Depreciation				
Assets, Net of Depreciation	<u>\$ 37,204,727</u>	<u>\$ 2,852,592</u>	<u>\$ 5,559,143</u>	<u>\$ 34,498,176</u>

The assets from the Business-Type Wellness Complex were transferred to the governmental activities since the fund has been closed out to the Special Revenue Parks and Recreation Fund. The breakdown is as follows: land \$1,169,351; buildings and improvements \$3,888,500; machine and equipment \$605,591; infrastructure \$117,000; and accumulated depreciation buildings \$236,020; machine and equipment \$32,403; and infrastructure \$8,125.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

Depreciation expenses was charged to functions/programs of the primary government as follows:

Governmental Activities:

General Government		\$ 648,536
Health & Welfare		164,143
Road & Bridge		402,833
Agriculture		12,492
Culture & Recreation		207,370
Public Safety		407,731
Legal & Judicial		11,499
Total Depreciation Governmental Activities		<u>\$ 1,854,604</u>

Business-Type Activities:

Solid Waste		\$ 610,569
Emergency Communications		344,894
Total Depreciation Business-Type Activities		<u>\$ 955,463</u>

D. Compensated Absences

Unused vacation leave may be accumulated up to a 240 hour maximum and is paid at the time of termination. Unused sick leave may be accumulated up to a maximum of 720 hours and is paid at termination - 20% of accumulated hours upon qualifying resignation and 100% of accumulated hours at retirement.

Non-administrative employees may accumulate compensation for overtime worked over regular work week hours. Unused compensatory time is paid at termination. The entire unpaid liability for accumulated vested vacation, sick leave and compensatory hours is accrued when incurred in the government-wide or proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The following schedule shows the estimated liability for vested vacation, contingent sick leave, compensatory hours, and the associated benefits at September 30, 2018:

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory		Employee Benefits (2)	Total	Due Within One Year
			Time	Employee Benefits (2)			
General Fund:							
Clerk	\$ 41,773	\$ 13,265	\$ 19	\$ 10,516	\$ 65,573		-
Assessor	19,949	6,188	-	4,994	31,131		-
Treasurer	16,766	7,100	-	4,560	28,426		-
Commission	34,402	7,875	350	8,143	50,770		-
Clerk of the District Court	38,025	13,825	4,036	10,676	66,562		-
Courthouse and Grounds	20,476	5,277	2,369	5,372	33,494		-
Agriculture Extension	1,755	241	-	382	2,378		-
Data Processing	21,398	9,816	9	5,964	37,187		-
Juvenile Probation	66,593	24,996	3,518	18,169	113,276		-
Planning and Development	15,771	2,358	1,622	3,774	23,525		-
Special Projects	9,190	3,440	960	2,597	16,187		-
Adult Probation	21,409	12,063	31	6,401	39,904		-
GIS	11,673	4,561	195	3,138	19,567		-
Total General Fund	<u>319,180</u>	<u>111,005</u>	<u>13,109</u>	<u>84,686</u>	<u>527,980</u>		<u>316,789</u>
Major Funds:							
Road and Bridge	137,398	47,794	4,320	36,202	225,714		-
Sheriff	211,409	106,445	1,953	62,180	381,987		-
Jail	195,589	75,873	10,233	54,772	336,467		-
Prosecutor	50,815	17,360	-	13,024	81,199		-
Total Major Funds	<u>595,211</u>	<u>247,472</u>	<u>16,506</u>	<u>166,178</u>	<u>1,025,367</u>		<u>615,221</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2018

GOVERNMENTAL-TYPE	Vacation		Sick (1)		Compensatory Time		Employee Benefits (2)		Total		Due Within One Year
Other Governmental Funds:											
District Court	\$ 104,678		\$ 46,602		\$ 6,095		\$ 30,063		\$ 187,438		\$ 112,463
Fair Exhibit	9,714		2,278		4,094		3,072		19,158		11,495
Indigent	63,672		23,526		11		16,659		103,868		62,321
Parks and Recreation.....	39,911		10,166		19,707		13,332		83,116		49,870
Appraisal	23,536		8,739		22		6,169		38,466		23,080
Noxious Weed	6,193		1,624		1,016		1,688		10,521		6,313
Mosquito Abatement	6,726		3,650		405		2,059		12,840		7,704
Grants	14,023		4,055		131		3,478		21,687		13,012
Juvenile Facility	37,064		9,579		882		9,080		56,605		33,963
Total Other Governmental Funds ..	\$ 305,517		\$ 110,219		\$ 32,363		\$ 85,600		\$ 533,699		\$ 320,221
Total Governmental-Type Fund	\$ 1,219,908		\$ 468,696		\$ 61,978		\$ 336,464		\$ 2,087,046		\$ 1,252,231
BUSINESS-TYPE											
Emergency Communications	\$ 10,307		\$ 7,185		\$ -		\$ 3,342		\$ 20,834		\$ 12,500
Solid Waste	48,265		14,405		462		12,060		75,192		45,115
Total Business-Type Fund	58,572		21,590		462		15,402		96,026		57,615
Total All Funds	\$ 1,278,480		\$ 490,286		\$ 62,440		\$ 351,866		\$ 2,183,072		\$ 1,309,846

(1) Hours determined by using 20% of accumulated amounts.

(2) Employee Benefits include FICA, Medicare, retirement, and life insurance.

E. Long-Term Debt

Capital Leases

Bannock County entered into a five year lease on October 1, 2014 with Motorola Solutions Credit Company LLC to purchase new radio equipment. The total lease amount was \$1,043,986 with imputed interest of \$14,150 and a principal balance of \$1,029,836.

The following schedule shows the remaining future capital lease requirements:

Fiscal Year	Principal	Interest	Total
2019	\$ 206,903	\$ 1,894	\$ 208,797
2020	207,848	949	208,797
Total	\$ 414,751	\$ 2,843	\$ 417,594

Bannock County entered into a five year lease on September 19, 2017 with Election Systems and Software to purchase two new Model DS450 Ballot Tabulators and thirty five ExpressVote Terminals. The total lease amount was \$223,471 with imputed interest of \$5,109 and a principal balance of \$218,362.

The following schedule shows the remaining future capital lease requirements:

Fiscal Year	Principal	Interest	Total
2019	\$ 43,161	\$ 1,533	\$ 44,694
2020	43,666	1,028	44,694
2021	44,179	516	44,695
Total	\$ 131,006	\$ 3,077	\$ 134,083

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2018

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2018, was as follows:

Governmental Activities:	Beginning			Ending	Due Within One Year
	Balance	Additions	Reductions		
Net Pension Liability	\$ 8,095,365	\$ -	\$ 550,145	\$ 7,545,220	\$ -
Capital Leases	794,382	-	248,625	545,757	250,064
Compensated Absences	1,993,339	2,079,982	1,986,275	2,087,046	1,252,231
Other Post-Employment Benefit Obligations	750,953	1,238,963	-	1,989,916	-
Governmental Activity Long-term					
Liabilities	<u>\$ 11,634,039</u>	<u>\$ 3,318,945</u>	<u>\$ 2,785,045</u>	<u>\$ 12,167,939</u>	<u>\$ 1,502,295</u>
Business-Type Activities:					
Compensated Absences	\$ 144,447	\$ 103,764	\$ 152,185	\$ 96,026	\$ 57,615
Landfill Closure	4,186,136	952,538	-	5,138,674	376,371
Net Pension Liability	462,103	-	123,080	339,023	-
Business-Type Activity Long-term					
Liabilities	<u>\$ 4,792,686</u>	<u>\$ 1,056,302</u>	<u>\$ 275,265</u>	<u>\$ 5,573,723</u>	<u>\$ 433,986</u>

All compensated absences are liquidated by the fund in which incurred; for example, the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, nonmajor Special Revenue Funds, Solid Waste Fund, and Emergency Communications Proprietary Funds. The net OPEB obligation will be liquidated by the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, Nonmajor Special Revenue Funds, Solid Waste Fund, and Emergency Communications Proprietary Funds. The net pension liability will be liquidated by the General Fund, Solid Waste Fund, and Emergency Communications Fund.

F. Fund Equity

Bannock County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (page 24-25):

Committed - This portion of fund balance reflects the amount of fund balance that is considered the 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. This formal policy adopted by the BOCC states the minimum fund balance is 25% for all funds unless that fund requires a higher percentage due to instability or late funding. For example, we receive PILT funding in June/July therefore, reserves are maintained at 75%. The County Boat Fund is also held at 75%. Unstable funds; the Justice Fund, District Court Fund, Indigent Fund, and Liability Insurance Funds are held at 30% of budgeted expenditures.

Assigned - If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

Fund Balances	Major Special Revenue Funds				
	General Fund	Justice Fund	Road & Bridge	Ambulance Fund	NonMajor Funds
Assigned for:					
Law Enforcement.....	\$ 1,085,000	\$ 2,900,223	\$ -	\$ -	\$ -
Attorney Services.....	134,094	1,460,000	-	-	-
Road Maintenance.....	-	-	2,529,877	-	-
Health/Human Programs.....	160,000	-	-	1,704,918	1,420,206
Capital Purchases.....	678,000	-	-	232,000	-
Bldg/Maintenance.....	1,240,000	-	-	-	-
Education	-	-	-	-	145,577
Noxious Weed.....	-	-	-	-	-
District Court.....	-	-	-	-	1,247,163
County Recreation.....	566,005	-	-	-	794,118
General Gov't Operations.....	375,539	-	-	-	830,231
Total	<u>\$ 4,238,638</u>	<u>\$ 4,360,223</u>	<u>\$ 2,529,877</u>	<u>\$ 1,936,918</u>	<u>\$ 4,437,295</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

Unassigned - For the General Fund, 'minimum fund balance' is classified as unassigned. The County utilizes the same policy for 'minimum fund balance' in the General Fund as it does for Special Revenue Funds. This amount also reflects the residual net resources or total fund balance in excess of the other classifications, also known as 'surplus' and is available for any purpose. The General Fund is the only fund that reflects a positive "unassigned" since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts reflect 'deficits' where there is an excess of other classifications over total fund balance.

G. Prior Period Adjustment

During fiscal year 2018 it was discovered that property tax revenue had been overstated in fiscal year 2017; therefore, a prior period adjustment was done for \$184,508. Also with the implementation of GASB 75, an added OPEB Liability of \$1,139,016 was required and treated as a prior period adjustment. The net effect of these two items is a reduction to net position in the amount of \$954,508. Both prior period adjustments are reflected in the Statement of Activities, the property tax prior period adjustment is reflected in the Statement of Revenues, Expenditures and Changes in fund balance reports where the General Fund is present.

III. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries, natural disaster, and employee health. Except for employee health, which is partially insured, risks of loss are insured by the purchase of commercial insurance through participation in the Idaho Counties Risk Management Program. Under the terms of the ICRMP policy, Bannock County's liability is limited to the amount of annual financial membership contributions plus deductible. The County is also protected for Weed Spraying Liability claims up to \$500,000 with a \$2,500 deductible for County property claims only. The Risk Management Department is funded by an annual property tax tort levy which has no maximum levy limit.

B. Health Benefits

Beginning January 1, 2005, Bannock County became a member of the Government Employees Medical Plan (GemPlan). This legal entity was created by State of Idaho political subdivisions under Idaho Code 67-2326 through 67-2333 to provide a partially self-funded employee health benefits pooling program. Bannock County pays actual costs for employee health claims; the GemPlan has reinsurance contracts for claims in excess of the \$125,000 stop loss amount. This health benefit plan is accounted for as part of the General Fund and is being administered by the GemPlan Board of Trustees.

A history of changes in the Fund's claims liability amount from fiscal year 2006 to date are below:

Fiscal Year	Beginning Liability	Current Year Claims & Changes in Estimates	Claim Payments	Ending Liability
2006-2007	\$ 325,000	\$ 3,319,467	\$ (3,319,467)	\$ 325,000
2007-2008	325,000	3,473,971	(3,473,971)	325,000
2008-2009	325,000	3,911,399	(3,911,399)	325,000
2009-2010	325,000	3,892,917	(3,892,917)	325,000
2010-2011	325,000	4,009,253	(4,009,253)	325,000
2011-2012	325,000	4,713,247	(4,438,247)	600,000
2012-2013	600,000	4,386,003	(4,661,003)	325,000
2013-2014	325,000	4,779,302	(4,779,302)	325,000
2014-2015	325,000	5,507,850	(5,407,850)	425,000
2015-2016	425,000	5,289,881	(5,364,881)	350,000
2016-2017	350,000	5,563,258	(5,603,258)	310,000
2017-2018	310,000	5,504,250	(5,414,250)	400,000

All funds participate and make payments to the health benefit plan based on estimates of potential usage as per the requirements of Governmental Accounting Standards Board Statement No.10. This requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Case reserves and incurred but not reported (IBNR) amounts of \$400,000 includes any specific incremental adjustment expense.

A separate report may be obtained through written request to the GemPlan, 1575 Baldy Ave, Pocatello, Idaho, 83201 or by calling (208)237-9696

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

C. Pension Plan

Bannock County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited services is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters as of June 30, 2018 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. Bannock County's contributions were \$2,075,757 for the year ended September 30, 2018.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At September 30, 2018, Bannock County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined an actuarial valuation as of that date. Bannock County's proportion of the net pension liability was based on Bannock County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2018, Bannock County's proportion was .5345184 percent.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2018

For the year ended, September 30, 2018, Bannock County recognized pension expense (revenue) of \$1,413,874. At September 30, 2018, Bannock County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 865,466	\$ 595,451
Changes in assumptions or other inputs.	513,026	\$ -
Net difference between projected and actual earnings on pension plan investments.	-	\$ 875,984
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	179,832	\$ 178,794
Employer contributions subsequent to the measurement date.	526,627	\$ -
Total	\$2,084,951	\$ 1,650,229

\$526,627 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2019.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2018 the beginning of the measurement period ended June 30, 2017 is 4.9 and 5.5 for the measurement period June 30, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows or resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended September 30	Expense (Revenue)
2019	\$ 640,888
2020	75,516
2021	(646,057)
2022	(162,252)
2023	-

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 3.25%
- Salary Increases 4.25 - 10.00%
- Salary Inflation 3.75%
- Investment Rate of Return 7.10%, net of investment expenses
- Cost-of-Living Adjustments 1%

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

Mortality rates were based on the RP-2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2018 is based on the results of an actuarial valuation date of July 1, 2018.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimated range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

Asset Class	Expected Return	Expected Risk	Strategic	Strategic Ranges
			Normal	
Equities			70.00%	66%-77%
Broad Domestic Equity	9.15%	19.00%	55.00%	50%-65%
International	9.25%	20.20%	15.00%	10%-20%
Fixed Income	3.05%	3.75%	30.00%	23%-33%
Cash	2.25%	0.90%	0.00%	0%-5%
Total Fund	Expected Return	Expected Inflation	Expected Real Return	Expected Risk
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

*Expected arithmetic return net of fees and expenses

Actuarial Assumptions

Assumed Inflation - Mean	3.25%
Assumed Inflation - Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	<u>0.40%</u>
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	6.10% \$ 19,736,036	7.10% \$7,884,240	8.10% (\$1,929,534)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the Pension Plan

At September 30, 2018, Bannock County did not have any payables to the defined benefit pension plan.

D. Landfill Closure

In October 1993, Bannock County began receiving waste in a new solid waste landfill which is subject to the U.S. Resource Conservation and Recovery Act and the Idaho Solid Waste Facilities Act. The County does not have other facilities subject to these acts.

Using the Auto CAD volume determination utility, the estimated capacity of the landfill is 4,392,307 tons for 2 and 4 cells. The current percentage used to date is estimated at 97.0% of capacity for cell 2 and 27.4% of capacity for cell 4. Closure and post closure costs estimated at \$6,196,696 will be recognized in annual financial reports based on actual capacity used each year.

Closure and post closure costs for current usage as of September 30, 2018, would be \$5,138,674. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$1,823,022. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is an estimated two years of remaining life for cell 2 and six years for cell 4.

The total landfill area is 620 acres. Current cells cover 23 acres. The elements of estimated closure and post closure costs for erosion control, groundwater and gas monitoring, leachate treatment, well monitoring, well replacement, and maintenance and inspection of the final cover costs are projected over a 30-year monitoring requirement. The cost estimates are based on current costs and may change due to inflation, deflation, technology, or applicable laws and regulations.

E. Litigation

The County is a defendant in various lawsuits arising in the ordinary course of its operation. Currently, there are no material legal lawsuits against the County that would affect the financial condition or results of operations of the County on September 30, 2018.

The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County.

F. Jointly Governed Organization

Bannock County, in conjunction with the cities of Pocatello and Chubbuck, created the Chubbuck Impact Area Wastewater Collection Authority. This Authority was formed to provide for the financing, design, acquisition, construction, management, and operation of a sewage collection facility along with transmission mains and lift stations to serve the users within the Chubbuck Area of Impact. It is the intent of the Authority to be solely financed by loans, grants, or revenues from the facility and services provided. Bannock County will serve as a collection entity and then forward those receipts to the Authority, which is located at the City of Chubbuck office. Financial statements can be obtained through the City of Chubbuck, 5160 Yellowstone, Chubbuck, Idaho 83202.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2018

G. Commitments

The County enters into numerous contracts as a part of normal business. Currently, the County is involved in two contracts at the Bannock County Jail that exceed one year. The County is involved in a food service contract for jail inmates with CBM Food Service. This contract is set to end September 30, 2018, unless termed by either party with written 30 days notice. There is also an existing contract for inmate health care with Correctional Healthcare Management, Inc (CHM). This contract is an annual contract that automatically renews for additional one year periods unless there is 30-90 day advance written notice.

H. Post-Employment Benefits

During the fiscal year ending September 30, 2018, the County adopted new accounting guidance, GASB No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. The following note has been updated for this new standard.

Plan Description

Bannock County has an agent multiple-employer post-employment benefit that includes the Public Employee Retirement Plan which is explained in the pension plan note. Also, early retiree benefits are available to eligible elected officials and employees.

Bannock County's Post Retirement Healthcare Plan is administered by the Government Employees Medical Plan (Gem Plan). Gem Plan provides medical, dental, and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 years or older and have completed 20 years of continuous service with Bannock County or is an elected official who has completed 5 years of continuous service with Bannock County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare.

Plan Membership - As of October 1, 2017 the plan membership data is as follows:

Active employees	356
Retirees	18
	<hr/> <hr/> <hr/>

1. Funding Policy

Bannock County has the authority to establish and amend employee benefit plans. The contribution requirement of plan members is established and approved by Bannock County Commission in conjunction with Gem Plan. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay COBRA premium rates; monthly contribution rates in effect as of the end of fiscal year 2018 were as follows:

Retiree	Medical	Dental	Vision	Total
Retiree	\$ 340.39	\$ 43.55	\$ 11.87	\$ 395.81
Retiree and Spouse	613.59	75.83	21.33	710.75
Retiree and 1 child	556.47	68.77	19.34	644.58
Retiree and 2+ children	624.17	77.14	21.70	723.01
Family	867.48	107.22	30.14	1,004.84

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2016 and a measurement date as of October 1, 2017. The following actuarial assumptions applied to all periods in the measurement, unless otherwise specified:

Actuarial cost method	Entry age, level percentage of pay
Salary increases	3.0%
Inflation	2.5%
Municipal bond rate	3.5% estimated yield of 20 year AA rated municipal bonds
Healthcare cost trend rates	6.5% decreasing to 5.0% over 6 years
Mortality	RP-2014 adjusted to 2006 Total Dataset Mortality Tables with MP-2016 Generational Improvement Scale

There were no changes in actuarial assumptions.

BANNOCK COUNTY, IDAHO
 Notes to Financial Statements - Continued
 September 30, 2018

The following changes in methods have been made since the prior measurement date:

The actuarial cost method was changed from projected unit credit to entry age as prescribed by GASB 75.

Discount Rate - The discount rate used to measure the OPEB liability was 3.5% (estimated yield of 20-Year AA-rated municipal bonds) for the plan. No assets have been accumulated in an irrevocable trust. The discount rate has not changed from the prior measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability beginning of measurement year	<u>\$ 1,889,969</u>
Service cost	98,830
Interest cost	68,440
Benefit payments	<u>(67,323)</u>
Net change in total OPEB liability	<u>99,947</u>
Total OPEB end of measurement year	<u><u>\$ 1,989,916</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of Bannock County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate of 1-percentage-point lower and 1-percentage-point higher than the current discount rate:

	Current Discount Rate 3.5%	1% Decrease	1% Increase
Total OPEB liability	\$ 1,989,916	\$ 2,180,121	\$ 1,813,660

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of Bannock County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rates 1-percentage-point lower and 1-percentage-point higher than the current healthcare cost trend rates.

	Current Healthcare Cost Trend Rates	1% Decrease	1% Increase
Total OPEB liability	\$ 1,989,916	\$ 1,731,401	\$ 2,301,152

A separate report may be obtained through written request to the GemPlan, 1575 Baldy Ave, Pocatello, Idaho, 83201 or by calling (208) 237-9696.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2018

I. Tax Abatements

Bannock County had three tax abatements for companies that qualify for the State of Idaho property tax exemption associated with Idaho Statue 63-602NN codename. This statute allows County Commissioners the ability to grant a property tax exemption for plant investments if the County has an ordinance in place that establishes eligible criteria. Bannock County adopted ordinance 2017-7 on August 22, 2017 that established criteria of a minimum plant investment of not less than \$500,000. This investment does not include land.

Abatements or exemptions are requested of the commission by qualifying companies and ratified through a resolution. The assessors office reduces the successful company's assessed valuation by the percent stipulated in the resolution, this is done each year until the agreement expires. These exemptions affect other taxing districts where the company resides.

The abatements granted that affect Bannock County, the City of Pocatello, and School District #25, are as follows:

Amy's Kitchen - 100% assessed valuation exemption for 5 years, starting tax year 2015 (FY16) through 2019 (FY20).

Tax Year	<table border="0"><tr><td>2015= \$5,149,896 value exemption or \$112,041 property tax total (\$33,819 Bannock County portion)</td></tr><tr><td>2016= \$38,999,108 value exemption or \$839,861 property tax total (\$249,311 Bannock County portion)</td></tr><tr><td>2017= \$48,415,872 value exemption or \$1,051,504 property tax total (\$313,103 Bannock County portion)</td></tr></table>	2015= \$5,149,896 value exemption or \$112,041 property tax total (\$33,819 Bannock County portion)	2016= \$38,999,108 value exemption or \$839,861 property tax total (\$249,311 Bannock County portion)	2017= \$48,415,872 value exemption or \$1,051,504 property tax total (\$313,103 Bannock County portion)
2015= \$5,149,896 value exemption or \$112,041 property tax total (\$33,819 Bannock County portion)				
2016= \$38,999,108 value exemption or \$839,861 property tax total (\$249,311 Bannock County portion)				
2017= \$48,415,872 value exemption or \$1,051,504 property tax total (\$313,103 Bannock County portion)				

Western States - 75% assessed valuation exemption for 5 years, starting tax year 2017 (FY18) through 2021 (FY22).

Tax Year	2017= \$9,719,012 value exemption or \$211,079 property tax total (\$62,852 Bannock County portion)
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ON Semiconductors has two rolling exemptions for 75% assessed valuation exemptions each and both for 5 years. The first starting in tax year 2016 (FY17) through 2020 (FY21) and the second starting in tax year 2017 (FY18) through 2021 (FY22). These exemption amounts are not separated; therefore, only one value will be shown.

Tax Year	<table border="0"><tr><td>2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)</td></tr><tr><td>2017= \$15,465,243 value exemption or \$335,877 property tax total (\$100,103 Bannock County portion)</td></tr></table>	2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)	2017= \$15,465,243 value exemption or \$335,877 property tax total (\$100,103 Bannock County portion)
2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)			
2017= \$15,465,243 value exemption or \$335,877 property tax total (\$100,103 Bannock County portion)			

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2017 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes:					
Property Taxes	\$ 7,430,655	\$ 7,430,655	\$ 7,501,592	\$ 70,937	\$ 6,817,233
Sales Tax	512,492	512,492	639,690	127,198	593,285
Revenue Sharing	-	-	1,384,987	1,384,987	1,184,424
Liquor Apportionment	450,000	450,000	607,752	157,752	562,487
Cigarette Tax	182,168	182,168	215,038	32,870	214,299
Replacement Monies	153,437	153,437	153,437	-	153,437
Other General Tax	10,000	10,000	92,349	82,349	84,977
Licenses and Permits	216,200	216,200	326,482	110,282	283,244
Charges for Services	8,342,654	8,342,654	8,943,937	601,283	8,008,161
Interest on Delinquent Taxes	30,000	30,000	59,336	29,336	49,468
Intergovernmental - Program Specific	248,076	285,915	273,451	(12,464)	305,636
Investment Income	150,000	150,000	120,369	(29,631)	63,287
Fines and Costs	-	-	1,723	1,723	-
Miscellaneous Revenue	25,500	41,000	98,347	57,347	148,133
Total Revenue	<u>17,751,182</u>	<u>17,804,521</u>	<u>20,418,490</u>	<u>2,613,969</u>	<u>18,468,071</u>
EXPENDITURES					
General Government:					
Commissioners					
Current:					
Personnel Services	592,600	599,400	580,364	19,036	651,845
Personnel Benefits	296,094	297,494	276,322	21,172	279,235
Contractual and Other	1,216,112	1,207,912	1,868,587	(660,675)	1,129,505
Capital Outlay	<u>1,130,000</u>	<u>1,130,000</u>	-	<u>1,130,000</u>	-
Total Commissioners	<u>3,234,806</u>	<u>3,234,806</u>	<u>2,725,273</u>	<u>509,533</u>	<u>2,060,585</u>
Clerk-Auditor-Recorder					
Current:					
Personnel Services	814,181	814,181	782,530	31,651	700,324
Personnel Benefits	378,691	378,691	378,299	392	348,970
Contractual and Other	371,775	371,775	308,204	63,571	318,478
Capital Outlay	<u>1,000,000</u>	<u>1,000,000</u>	-	<u>1,000,000</u>	<u>218,362</u>
Total Clerk-Auditor-Recorder	<u>2,564,647</u>	<u>2,564,647</u>	<u>1,469,033</u>	<u>1,095,614</u>	<u>1,586,134</u>
Assessor					
Personnel Services	531,208	531,208	475,303	55,905	568,617
Personnel Benefits	321,197	321,197	308,088	13,109	329,666
Contractual and Other	90,600	90,600	41,206	49,394	82,953
Total Assessor	<u>943,005</u>	<u>943,005</u>	<u>824,597</u>	<u>118,408</u>	<u>981,236</u>
Treasurer					
Current:					
Personnel Services	319,921	319,921	305,676	14,245	295,694
Personnel Benefits	159,779	159,779	156,752	3,027	149,747
Contractual and Other	51,530	51,530	47,597	3,933	46,385
Total Treasurer	<u>531,230</u>	<u>531,230</u>	<u>510,025</u>	<u>21,205</u>	<u>491,826</u>

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
	Original	Final			
Courthouse and Grounds					
Current:					
Personnel Services	268,333	268,333	258,832	9,501	236,364
Personnel Benefits	158,581	158,581	151,858	6,723	125,643
Contractual and Other	244,890	244,890	241,192	3,698	207,064
Capital Outlay	270,000	270,000	207,165	62,835	-
Total Courthouse and Grounds	<u>941,804</u>	<u>941,804</u>	<u>859,047</u>	<u>82,757</u>	<u>569,071</u>
Contingency					
Current:					
Contractual and Other	765,000	802,839	452,344	350,495	449,076
Total Contingency	<u>765,000</u>	<u>802,839</u>	<u>452,344</u>	<u>350,495</u>	<u>449,076</u>
Data Processing					
Current:					
Personnel Services	357,137	357,137	325,282	31,855	316,729
Personnel Benefits	151,040	151,040	146,293	4,747	137,663
Contractual and Other	178,900	178,900	177,329	1,571	168,923
Capital Outlay	179,000	179,000	162,600	16,400	-
Total Data Processing	<u>866,077</u>	<u>866,077</u>	<u>811,504</u>	<u>54,573</u>	<u>623,315</u>
Planning and Development					
Current:					
Personnel Services	201,460	201,460	199,402	2,058	220,442
Personnel Benefits	114,022	114,022	114,069	(47)	119,570
Contractual and Other	126,250	126,250	125,111	1,139	96,433
Capital Outlay	25,000	25,000	25,874	(874)	-
Total Planning and Development	<u>466,732</u>	<u>466,732</u>	<u>464,456</u>	<u>2,276</u>	<u>436,445</u>
Health Insurance					
Current:					
Contractual and Other	7,261,220	7,261,220	6,565,470	695,750	6,163,258
Total Health Insurance	<u>7,261,220</u>	<u>7,261,220</u>	<u>6,565,470</u>	<u>695,750</u>	<u>6,163,258</u>
Special Projects					
Current:					
Personnel Services	109,219	109,219	99,883	9,336	98,677
Personnel Benefits	55,880	61,180	58,975	2,205	57,270
Contractual and Other	18,500	13,200	9,646	3,554	6,908
Total Special Projects	<u>183,599</u>	<u>183,599</u>	<u>168,504</u>	<u>15,095</u>	<u>162,855</u>
General Government Trusts					
Current:					
Contractual and Other	-	-	285,762	(285,762)	40,000
Total General Government Trusts	<u>-</u>	<u>-</u>	<u>285,762</u>	<u>(285,762)</u>	<u>40,000</u>

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2017 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
GIS					
Current:					
Personnel Services	152,482	150,282	150,227	55	39,325
Personnel Benefits	53,291	55,491	58,809	(3,318)	21,899
Contractual and Other	49,700	65,200	63,374	1,826	28,049
Total GIS	<u>255,473</u>	<u>270,973</u>	<u>272,410</u>	<u>(1,437)</u>	<u>89,273</u>
Liability Insurance					
Current:					
Contractual and Other	529,876	529,876	507,131	22,745	514,954
Total Liability Insurance	<u>529,876</u>	<u>529,876</u>	<u>507,131</u>	<u>22,745</u>	<u>514,954</u>
Debt Service					
Principal	42,662	42,662	42,662	-	44,694
Total General Government	<u>18,586,131</u>	<u>18,639,470</u>	<u>15,958,218</u>	<u>2,681,252</u>	<u>14,212,722</u>
Health:					
Coroner					
Current:					
Personnel Services	63,465	63,465	60,697	2,768	61,294
Personnel Benefits	28,741	28,741	27,668	1,073	26,957
Contractual and Other	49,910	49,910	58,077	(8,167)	38,596
Total Coroner	<u>142,116</u>	<u>142,116</u>	<u>146,442</u>	<u>(4,326)</u>	<u>126,847</u>
Total Health	<u>142,116</u>	<u>142,116</u>	<u>146,442</u>	<u>(4,326)</u>	<u>126,847</u>
Agriculture:					
Agriculture Extension					
Current:					
Personnel Services	49,787	49,787	49,786	1	94,028
Personnel Benefits	24,837	24,837	24,598	239	46,115
Contractual and Other	39,505	39,505	31,875	7,630	35,180
Total Agriculture Extension	<u>114,129</u>	<u>114,129</u>	<u>106,259</u>	<u>7,870</u>	<u>175,323</u>
Total Agriculture	<u>114,129</u>	<u>114,129</u>	<u>106,259</u>	<u>7,870</u>	<u>175,323</u>
Legal and Judicial:					
Clerk of District Court					
Current:					
Personnel Services	688,502	688,502	655,420	33,082	655,512
Personnel Benefits	449,499	449,499	440,061	9,438	421,587
Contractual and Other	-	-	-	-	2,865
Total Clerk of District Court	<u>1,138,001</u>	<u>1,138,001</u>	<u>1,095,481</u>	<u>42,520</u>	<u>1,079,964</u>

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2017 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Juvenile Probation					
Current:					
Personnel Services	686,773	686,773	671,006	15,767	664,231
Personnel Benefits	359,235	359,235	347,165	12,070	332,836
Contractual and Other	73,500	73,500	72,394	1,106	30,243
Total Juvenile Probation	<u>1,119,508</u>	<u>1,119,508</u>	<u>1,090,565</u>	<u>28,943</u>	<u>1,027,310</u>
Juvenile Probation Trusts					
Current:					
Contractual and Other	-	-	154,132	(154,132)	110,004
Total Juvenile Probation Trust	<u>-</u>	<u>-</u>	<u>154,132</u>	<u>(154,132)</u>	<u>110,004</u>
Adult Probation					
Current:					
Personnel Services	581,218	581,218	543,875	37,343	516,487
Personnel Benefits	292,597	292,597	287,076	5,521	269,953
Contractual and Other	16,120	16,120	13,856	2,264	8,765
Total Adult Probation	<u>889,935</u>	<u>889,935</u>	<u>844,807</u>	<u>45,128</u>	<u>795,205</u>
Total Legal and Judicial	<u>3,147,444</u>	<u>3,147,444</u>	<u>3,184,985</u>	<u>(37,541)</u>	<u>3,012,483</u>
Total Expenditures	<u>21,989,820</u>	<u>22,043,159</u>	<u>19,395,904</u>	<u>2,647,255</u>	<u>17,527,375</u>
Excess Revenues (Expenditures)	<u>(4,238,638)</u>	<u>(4,238,638)</u>	<u>1,022,586</u>	<u>(5,261,224)</u>	<u>940,696</u>
OTHER FINANCING SOURCES (USES)					
Issuance of Debt	-	-	-	-	218,362
Transfers In (Out)	-	-	(463,820)	(463,820)	(240,324)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(463,820)</u>	<u>(463,820)</u>	<u>(21,962)</u>
Net Change in Fund Balance	<u>(4,238,638)</u>	<u>(4,238,638)</u>	<u>558,766</u>	<u>4,797,404</u>	<u>918,734</u>
FUND BALANCE, BEGINNING OF YEAR ..	<u>11,887,615</u>	<u>11,887,615</u>	<u>16,282,548</u>	<u>4,394,933</u>	<u>15,363,814</u>
Prior Period Adjustment	-	-	184,508	184,508	-
Adjusted Fund Balance, Beginning of Year ..	<u>11,887,615</u>	<u>11,887,615</u>	<u>16,467,056</u>	<u>4,579,441</u>	<u>15,363,814</u>
FUND BALANCE, END OF YEAR	<u>\$ 7,648,977</u>	<u>\$ 7,648,977</u>	<u>\$ 17,025,822</u>	<u>\$ 9,376,845</u>	<u>\$ 16,282,548</u>

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

JUSTICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 8,350,267	\$ 8,439,497	\$ 89,230	\$ 8,058,701
Sales Tax	462,797	667,553	204,756	625,687
Replacement Monies	100,340	100,340	-	100,340
Revenue Sharing	1,500,000	1,500,000	-	1,500,000
Interest on Delinquent Taxes	30,000	64,130	34,130	55,244
Licenses and Permits	135,900	127,838	(8,062)	142,464
Intergovernmental - Program Specific	453,600	518,702	65,102	594,625
Charges for Services	599,652	822,675	223,023	768,739
Fines and Court Costs	224,000	226,989	2,989	244,838
Miscellaneous Revenue	-	16,057	16,057	163,398
Total Revenue	11,856,556	12,483,781	627,225	12,254,036
EXPENDITURES				
Public Safety:				
Sheriff				
Current:				
Personnel Services	2,707,812	2,659,170	48,642	2,694,588
Personnel Benefits	1,092,872	1,021,677	71,195	1,100,631
Contractual and Other	647,625	609,155	38,470	545,661
Capital Outlay	170,000	161,366	8,634	37,511
Total Sheriff	4,618,309	4,451,368	166,941	4,378,391
Justice Fund Trusts				
Current:				
Contractual and Other	-	25,457	(25,457)	34,399
Capital Outlay	-	-	-	7,185
Total Justice Fund Trusts	-	25,457	(25,457)	41,584
Jail				
Current:				
Personnel Services	2,930,312	2,750,615	179,697	2,624,443
Personnel Benefits	1,238,330	1,154,846	83,484	1,216,960
Contractual and Other	2,992,975	3,003,429	(10,454)	2,528,927
Total Jail	7,161,617	6,908,890	252,727	6,370,330
Total Public Safety	11,779,926	11,385,715	394,211	10,790,305
Legal & Judicial:				
County Prosecutor				
Current:				
Personnel Services	881,657	876,334	5,323	864,122
Personnel Benefits	335,256	329,415	5,841	337,762
Contractual and Other	53,395	50,855	2,540	49,996
Total Prosecutor	1,270,308	1,256,604	13,704	1,251,880

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

JUSTICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
Justice Fund Trust				
Current:				
Contractual and Other	-	2,482	(2,482)	2,113
Total Justice Fund	-	2,482	(2,482)	2,113
Total Legal and Judicial	1,270,308	1,259,086	11,222	1,253,993
 Total Expenditures	 13,050,234	 12,644,801	 405,433	 12,044,298
Excess Revenues (Expenditures)	(1,193,678)	(161,020)	1,032,658	209,738
FUND BALANCE, BEGINNING OF YEAR . . .	5,056,713	6,389,910	1,333,197	6,180,172
FUND BALANCE, END OF YEAR	\$ 3,863,035	\$ 6,228,890	\$ 2,365,855	\$ 6,389,910

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

ROAD AND BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,920,641	\$ 1,678,263	\$ (242,378)	\$ 1,735,843
Sales Taxes	142,726	203,565	60,839	189,949
Replacement Monies	16,518	16,518	-	16,518
Interest on Delinquent Taxes	7,000	20,413	13,413	16,530
Charges for Services	285,975	349,550	63,575	302,837
Highway Users	3,200,000	3,486,725	286,725	3,391,016
National Forest	7,000	50,860	43,860	6,948
Intergovernmental - Program Specific	-	13,462	13,462	-
Miscellaneous Revenue	-	4,113	4,113	61,134
 Total Revenues	 5,579,860	 5,823,469	 243,609	 5,720,775
EXPENDITURES				
Road & Bridge				
Current:				
Personnel Services	1,498,109	1,484,635	13,474	1,493,637
Personnel Benefits	927,119	878,946	48,173	859,260
Contractual and Other	2,956,391	2,912,119	44,272	2,715,729
Capital Outlay	370,000	298,739	71,261	50,544
 Total Road & Bridge	 5,751,619	 5,574,439	 177,180	 5,119,170
Engineer				
Current:				
Personnel Services	55,552	55,552	-	44,665
Personnel Benefits	27,636	27,408	228	24,358
Contractual and Other	12,110	6,753	5,357	3,641
Capital Outlay	30,000	25,874	4,126	-
 Total Engineer	 125,298	 115,587	 9,711	 72,664
Road & Bridge Trust				
Current:				
Contractual and Other	-	100,000	(100,000)	-
Total Road & Bridge Trust	-	100,000	(100,000)	-
 Total Expenditures	 5,876,917	 5,790,026	 86,891	 5,191,834
Excess Revenues (Expenditures)	(297,057)	33,443	330,500	528,941
 FUND BALANCE, BEGINNING OF YEAR ..	 2,079,245	 3,778,834	 1,699,589	 3,249,893
 FUND BALANCE, END OF YEAR ..	 \$ 1,782,188	 \$ 3,812,277	 \$ 2,030,089	 \$ 3,778,834

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

AMBULANCE DISTRICT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>		<u>2017 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Property Taxes	\$ 1,670,053	\$ 1,670,053	\$ 1,688,142	\$ 18,089	\$ 1,619,879	
Sales Tax	48,487	48,487	83,856	35,369	76,464	
Replacement Monies	23,087	23,087	23,087	-	23,087	
Interest on Delinquent Taxes	4,300	4,300	12,879	8,579	11,122	
Intergovernmental - Program Specific	18,000	18,000	39,129	21,129	19,175	
Investment Income	3,000	3,000	32,683	29,683	14,258	
Charges for Services	1,605,000	1,605,000	1,790,117	185,117	1,818,329	
Miscellaneous	-	-	113,059	113,059	47,105	
Total Revenues	3,371,927	3,371,927	3,782,952	411,025	3,629,419	
EXPENDITURES						
Current:						
Contractual and Other	3,342,374	3,395,174	3,441,882	(46,708)	3,361,998	
Capital Outlay	222,722	169,922	100,789	69,133	23,278	
Total Expenditures	3,565,096	3,565,096	3,542,671	22,425	3,385,276	
Excess Revenues (Expenditures)	(193,169)	(193,169)	240,281	433,450	244,143	
FUND BALANCE, BEGINNING OF YEAR ..	1,548,713	1,548,713	2,342,276	793,563	2,098,133	
FUND BALANCE, END OF YEAR	\$ 1,355,544	\$ 1,355,544	\$ 2,582,557	\$ 1,227,013	\$ 2,342,276	

BANNOCK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer's Share of Net Pension Liability
PERSI -- Base Plan

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.005345184	0.005444277	0.00566255	0.005783553
Employer's proportionate share of the net pension liability	\$ 7,884,240	\$ 8,557,468	\$ 11,478,859	\$ 7,615,998
Employer's covered payroll	17,059,531	16,132,915	16,451,504	16,051,160
Employer's proportional share of the net pension liability as a percentage of its covered payroll.	46.22%	53.04%	69.77%	47.45%
Plan fiduciary net position as a percentage of the total pension liability.	91.69%	90.68%	87.26%	91.38%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Bannock County will present information for those years for which information is available.

Data reported is measured as of June 30, 2018.

Schedule of Employer Contributions
PERSI -- Base Plan

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 2,075,757	\$ 1,835,876	\$ 1,900,408	\$ 1,891,811
Contributions in relation to the statutorily required contribution	(2,075,757)	(1,835,876)	(1,900,408)	(1,857,912)
Contribution (deficiency) excess	-	-	-	33,899.00
Employer's covered payroll	\$ 17,188,433	\$ 16,799,160	\$ 16,583,510	\$ 16,032,673
Contributions as a percentage of covered payroll	12.08%	10.93%	10.15%	11.80%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Bannock County will present information for those years for which information is available.

Data reported is measured as of September 30, 2018.

Schedule of Changes in Total OPEB Liability and Related Ratios
Last 10-Fiscal Years*

	<u>2018</u>
Total OPEB Liability beginning	\$ 1,889,969
Service cost	\$ 98,830
Interest on total OPEB liability	68,440
Benefit payments	(67,323)
Net change in total OPEB Liability	99,947
Total OPEB liability-ending	<u>\$ 1,989,916</u>
Covered payroll	\$16,132,798
Total OPEB liability as a percentage of covered employee payroll	12.3%

Notes to Schedule:

Changes in benefit terms. There are no changes of benefit terms.

Changes of assumptions. Changes of assumptions and other inputs reflect the effect of changes in the discount rate each period.

For the above OPEB Plans, not assets are accumulated in a trust that meets the criteria in GASB statement no. 75, paragraph 4; these benefits are funded on a pay-as-you go basis.

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available. Data reported is measured as of October 1 each fiscal year.

BANNOCK COUNTY, IDAHO

Notes to Required Supplementary Information Basis of Budgetary Reporting, Stewardship, Compliance, and Accountability

September 30, 2018

I. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Basis of Budgetary Accounting

The County is required by State Law to adopt annual budgets on all governmental funds that cover a period from October 1 through September 30. All adopted budgets are prepared in accordance with the modified accrual basis of accounting and are adopted on a basis consistent with generally accepted accounting principles.

B. Budgetary Information

All County department heads are required to submit their annual budget requests to the County Auditor by the third Monday in May. The County Auditor is the Budget Officer and, as such Budget Officer, it is his duty to compile and prepare a preliminary budget for consideration by the County Commissioners. The budget is prepared by fund, department, activity, and object, and includes appropriated budgets for the prior two years, year-to-date expenditures, and requested appropriations for the next fiscal year.

On or before the first Monday in August, the County Budget Officer submits the proposed budget to the County Commissioners for review and approval. When the tentative budget has been approved, it must be published in an area newspaper. On or before the Tuesday following the first Monday of September each year, the Board of Commissioners meet to hold a public budget hearing, at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day until concluded, but not to exceed a total of five (5) days.

Upon conclusion of such hearing, the County Commissioners fix and determine the amount of the appropriated budget for each department of the County which, in no event, shall require more property tax funding than the amount of the published budget. The appropriated budget is adopted by resolution in the official minutes of the board.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The County employs budgetary integration as a management control device during the year for all governmental funds. All appropriations lapse at the end of the fiscal year. Appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriations become null and void and any lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget.

Expenditures may not exceed budgeted appropriations for personnel services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues. During the year, \$1,010,108 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the General Government Trust overspent by \$285,762, the Coroner overspent by \$4,326, GIS overspent by \$1,437, and the Juvenile Probation Trust overspent by \$154,132; these overages were covered by other department underspending. Within the Justice Fund, the Justice Fund Trust Departments overspent by \$27,939, this overage was absorbed by other department underspending. Within the Road and Bridge Fund, the Road and Bridge Trust overspent by \$100,000; this was absorbed by other department underspending. Within the District Court Fund, the District Court Trust Department overspent by \$160,650; there were sufficient fund balances to cover this overage. Within the Fair Exhibit Fund, the Fair Administration Department overspent \$828 and the 4H Department overspent \$1,293; there were sufficient fund balances to cover these overages. Within the Junior College Fund, funds were overspent by \$58,900; there were sufficient fund balances to cover this overage. Within the Parks and Recreation Fund, the Event Center/Wellness Complex Trust overspent by \$142,045; there are sufficient fund balances to cover the overage.



Photo by Eldridge C. Kern Jr.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or for sound financial management.

District Court - This fund was established to pay for all court expenditures other than courthouse construction and remodeling. Idaho Code 31-867

Maximum tax levy:	0.000400000
Current tax levy:	0.000393500

Fair District - This fund is used to account for the County's apportionment of the joint district fair. Idaho Code 22-307

Maximum tax levy:	0.000100000
Current tax levy:	0.000001952

Fair Maintenance - This fund is used for maintenance of County fairgrounds. Idaho Code 31-822

Maximum tax levy:	0.000100000
Current tax levy:	0.000024769

Fair Exhibit - This fund is for the purpose of collecting, preparing, and maintaining an exhibition of the products and industries of Bannock County at the County fair. Idaho Code 31-823

Maximum tax levy:	0.000200000
Current tax levy:	0.000005783

Health District - This fund is to account for the County's portion of services provided on a regional basis by the State of Idaho for preventive health services. Idaho Code 31-862

Maximum tax levy:	0.000400000
Current tax levy:	0.000117526

Historical Society - This fund is used for the support of County historical societies. Idaho Code 31-864

Maximum tax levy:	0.000120000
Current tax levy:	0.000026426

Indigent - This fund was established to safeguard the public health, safety, and welfare for the care and medical needs of indigent persons of the County. Idaho Code 31-3503

Maximum tax levy:	0.001000000
Current tax levy:	0.000632277

Junior College - This fund is used to pay tuition for county students attending out of district community colleges. Idaho Code 33-2110A

Maximum tax levy:	0.000100000
Current tax levy:	0.000000000

Parks and Recreation - This fund is used to account for operations in the Events Center. Idaho Code 31-4318

Maximum tax levy:	0.000100000
Current tax levy:	0.000100000

Appraisal - This fund was established to provide a continuing program of valuation of all properties and that all parcels of property under the assessor's jurisdiction in the County are appraised at current market value for assessment purposes. Idaho Code 63-314.3

Maximum tax levy:	0.000400000
Current tax levy:	0.000242347

Veterans Memorial - This fund is used to assist in the maintenance, upkeep, and repair of servicemen's memorials within the County. Idaho Code 65-103

Maximum tax levy:	0.000100000
Current tax levy:	0.000015033

Noxious Weed - This fund is used to account for operations of noxious weed control throughout the County. Idaho Code 22-2406

Maximum tax levy:	0.000600000
Current tax levy:	0.000025921

Mosquito Abatement - This fund is used to account for operations of an abatement district to control mosquitoes throughout the County. Idaho Code 39-2805

Maximum tax levy:	0.001000000
Current tax levy:	0.000027026

(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

PILT - This fund was created to account for the receipt and disbursement of payment in lieu of taxes revenues received from the federal government. *No tax levy revenue is involved in this fund.*

Snowmobile - This fund is used to account for the monies received and expenditures incurred to provide snowmobile recreation within the County. Idaho Code 67-7106. *No tax levy revenue is involved in this fund.*

County Boat - This fund accounts for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Idaho Code 57-1501. *No tax levy revenue is involved in this fund.*

Juvenile Facilities - This fund is used to account for the operations of the Regional Juvenile Detention Center. This facility was formed through a Joint Powers Agreement. *No tax levy revenue is involved in this fund.*

Grants - This is a combination of several grant funds used to account for grant monies received by the County. *No tax levy revenue is involved in this fund.*

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2018

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
ASSETS				
Cash and Cash Equivalents	\$ 409,203	\$ 809	\$ 47,373	\$ 72,988
Cash with Paying Agent	-	-	-	27,094
Investments	1,429,912	2,826	165,536	255,049
Inventory	-	-	-	-
Intergovernmental Receivables	30,753	314	4,829	4,129
Grant Revenue Receivable	-	-	-	-
Taxes Receivable	58,668	317	3,053	8,270
Fees Receivable	-	-	-	-
Total Assets	<u>\$ 1,928,536</u>	<u>\$ 4,266</u>	<u>\$ 220,791</u>	<u>\$ 367,530</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 52,787	\$ -	\$ 37,878	\$ 26,441
Direct Deposit Payable	30,240	-	-	2,571
Prepaid Revenue	-	-	-	-
Total Liabilities	<u>83,027</u>	<u>-</u>	<u>37,878</u>	<u>29,012</u>
Deferred Inflows:				
Unavailable Property Taxes	49,867	270	2,595	7,029
Taxes Received in Advance	<u>13,981</u>	<u>82</u>	<u>623</u>	<u>2,614</u>
Total Deferred Inflows	<u>63,848</u>	<u>352</u>	<u>3,218</u>	<u>9,643</u>
Fund Balance:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
Grants	-	-	-	-
Funding source restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	534,498	979	44,924	82,219
Assigned for:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	2,935	134,771	246,656
Agriculture	-	-	-	-
Legal and Judicial	1,247,163	-	-	-
Total Fund Balance	<u>1,781,661</u>	<u>3,914</u>	<u>179,695</u>	<u>328,875</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,928,536</u>	<u>\$ 4,266</u>	<u>\$ 220,791</u>	<u>\$ 367,530</u>

(Continued)

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
\$ 39,817	\$ 2,933	\$ 398,067	\$ 10,082	\$ 85,734	\$ 146,754
- 139,135	- 10,248	- 1,391,000	- 35,230	- 299,584	- 512,810
- 14,448	- 2,497	- 54,864	- 572	- 4,698	- 21,835
- 18,247	- 3,244	- 90,143	-	- 13,011	- 39,437
\$ 211,647	\$ 18,922	\$ 1,934,074	\$ 45,884	\$ 403,027	\$ 720,836
\$ -	\$ -	\$ 138,966	\$ -	\$ 9,634	\$ 10,390
-	-	- 21,564	-	- 9,999	- 12,562
-	-	-	-	-	-
-	-	- 160,530	-	- 19,633	- 22,952
15,510	2,758	76,622	-	11,059	33,521
4,278	944	24,505	-	3,663	8,226
19,788	3,702	101,127	-	14,722	41,747
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,965	3,805	501,725	11,471	92,168	164,034
-	-	-	-	-	492,103
-	-	-	-	-	-
143,894	-	1,170,692	-	-	-
-	11,415	-	34,413	276,504	-
-	-	-	-	-	-
-	-	-	-	-	-
191,859	15,220	1,672,417	45,884	368,672	656,137
\$ 211,647	\$ 18,922	\$ 1,934,074	\$ 45,884	\$ 403,027	\$ 720,836

(Continued)

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)

September 30, 2018

	Special Revenue Funds			
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT
ASSETS				
Cash and Cash Equivalents	\$ 6,930	\$ 51,538	\$ 42,232	\$ 324,322
Cash with Paying Agent	-	-	-	-
Investments	24,216	180,091	147,575	1,133,306
Inventory	-	192,620	98,189	-
Intergovernmental Receivables	2,164	6,566	-	-
Grant Revenue Receivables	-	-	-	-
Taxes Receivables	2,317	6,037	4,406	-
Fees Receivable	-	37,227	-	-
Total Assets	\$ 35,627	\$ 474,079	\$ 292,402	\$ 1,457,628
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 8,045	\$ 13,999	\$ 5,564	\$ 105,117
Direct Deposit Payable	-	2,188	1,581	-
Prepaid Revenue	-	-	8,500	-
Total Liabilities	8,045	16,187	15,645	105,117
Deferred Inflows:				
Unavailable Property Taxes	1,969	5,131	3,745	-
Taxes Received in Advance	584	1,832	1,267	-
Total Deferred Inflows	2,553	6,963	5,012	-
Fund Balance:				
Nonspendable:				
Inventories	-	192,620	98,189	-
Restricted:				
Grants	-	-	-	-
Funding Source Restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	6,257	112,732	67,936	1,014,383
Assigned for:				
General Government	-	-	-	338,128
Public Safety	-	-	-	-
Health and Welfare	-	-	105,620	-
Culture and Recreation	18,772	-	-	-
Agriculture	-	145,577	-	-
Legal and Judicial	-	-	-	-
Total Fund Balance	25,029	450,929	271,745	1,352,511
Total Liabilities, Deferred Inflows and Fund Balance	\$ 35,627	\$ 474,079	\$ 292,402	\$ 1,457,628

(Continued)

Special Revenue Funds

Snowmobile	County Boat	Juvenile Facility	Grants	2018 Total
\$ 28,792	\$ 3,109	\$ 94,612	\$ 335,166	\$ 2,100,461
-	-	-	-	27,094
100,611	10,863	329,913	1,171,197	7,339,102
-	-	-	-	290,809
-	1,843	2,281	-	151,793
-	-	-	194,897	194,897
-	-	-	-	247,150
-	-	-	-	37,227
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\$ 129,403	\$ 15,815	\$ 426,806	\$ 1,701,260	\$ 10,388,533

\$	6	\$	-	\$	21,312	\$	49,730	\$	479,869
	-		-		15,241		12,777		108,723
	-		-		-		-		8,500
	<hr/>		<hr/>		<hr/>		<hr/>		<hr/>
	6		-		36,553		62,507		597,092
	<hr/>		<hr/>		<hr/>		<hr/>		<hr/>
	-		-		-		-		210,076
	-		-		-		-		62,599
	<hr/>		<hr/>		<hr/>		<hr/>		<hr/>
	-		-		-		-		272,675

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Year Ended September 30, 2018
 With Comparative Totals for the Fiscal Year Ended September 30, 2017

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
REVENUES				
Taxes:				
Property Taxes	\$ 1,657,601	\$ 8,257	\$ 28,478	\$ 110,651
Sales Tax	109,024	1,185	19,112	15,634
Liquor Tax	-	-	-	-
Replacement Monies	14,045	110	5,103	4,415
Interest on Delinquent Taxes	11,857	68	1,572	2,525
Interest on Investments	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	332,261	-	-	25,395
Intergovernmental - Program Specific	-	-	-	-
Intergovernmental - General	-	-	-	-
Fines and Court Costs	515,944	-	-	-
Miscellaneous	<u>10,938</u>	<u>2</u>	<u>4</u>	<u>11,215</u>
Total Revenue	<u>2,651,670</u>	<u>9,622</u>	<u>54,269</u>	<u>169,835</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Roads	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and Recreation	-	9,888	117,933	336,926
Agriculture	-	-	-	-
Legal and Judicial	<u>2,534,744</u>	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>2,534,744</u>	<u>9,888</u>	<u>117,933</u>	<u>336,926</u>
Excess Revenues (Expenditures)	<u>116,926</u>	<u>(266)</u>	<u>(63,664)</u>	<u>(167,091)</u>
Other Financing Sources (Uses)				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	<u>116,926</u>	<u>(266)</u>	<u>(63,664)</u>	<u>(167,091)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>1,664,735</u>	<u>4,180</u>	<u>243,359</u>	<u>495,966</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,781,661</u>	<u>\$ 3,914</u>	<u>\$ 179,695</u>	<u>\$ 328,875</u>

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal	Veterans Memorial
\$ 496,073	\$ 110,645	\$ 2,650,810	\$ -	\$ 417,405	\$ 1,024,702	\$ 63,385
53,614	9,047	196,982	2,289	15,238	78,725	8,123
-	-	-	32,711	-	-	-
6,015	1,015	15,863	-	-	12,127	675
3,798	649	14,382	-	1,655	8,241	460
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	212,872	-	424,087	-	-
-	-	142,603	73,500	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
97	22	610	-	24,003	200	13
559,597	121,378	3,234,122	108,500	882,388	1,123,995	72,656
<hr/>						
-	-	-	-	-	1,099,354	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
553,909	-	-	-	-	-	-
-	-	1,383,856	-	-	-	-
-	97,527	-	133,900	1,204,052	-	69,266
-	-	-	-	-	-	-
-	-	1,568,536	-	-	-	-
-	-	-	-	-	24,999	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
553,909	97,527	2,952,392	133,900	1,204,052	1,124,353	69,266
5,688	23,851	281,730	(25,400)	(321,664)	(358)	3,390
<hr/>						
-	-	-	-	586,018	-	-
-	-	-	-	586,018	-	-
5,688	23,851	281,730	(25,400)	264,354	(358)	3,390
186,171	(8,631)	1,390,687	71,284	104,318	656,495	21,639
\$ 191,859	\$ 15,220	\$ 1,672,417	\$ 45,884	\$ 368,672	\$ 656,137	\$ 25,029

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CONTINUED)

For the Fiscal Year Ended September 30, 2018
 With Comparative Actual Amounts for the Year Ended September 30, 2017

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
REVENUES				
Taxes:				
Property Taxes.....	\$ 113,063	\$ 114,724	\$ -	\$ -
Sales Tax	25,345	-	-	-
Liquor Tax.....	-	-	-	-
Replacement Monies	4,159	2,805	-	-
Interest on Delinquent Taxes.....	2,027	1,098	-	-
Interest on Investments	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services	66,141	-	-	-
Intergovernmental - Program Specific.....	-	900	-	14,713
Intergovernmental - General.....	-	-	568,237	-
Fines and Court Costs.....	-	-	-	-
Miscellaneous.....	192	41	70,597	-
 Total Revenue.....	 210,927	 119,568	 638,834	 14,713
EXPENDITURES				
Current:				
General Government.....	-	-	292,709	-
Public Safety.....	-	-	-	-
Roads	-	-	-	-
Health	-	213,893	-	-
Welfare.....	-	-	-	-
Culture and Recreation	-	-	-	11,334
Agriculture	363,539	-	-	-
Legal and Judicial.....	-	-	-	-
Capital Outlay.....	-	-	-	-
Debt Service:				
Principal.....	-	-	205,963	-
Interest and Fiscal Charges.....	-	-	2,834	-
 Total Expenditures.....	 363,539	 213,893	 501,506	 11,334
Excess Revenues (Expenditures).....	(152,612)	(94,325)	137,328	3,379
 Other Financing Sources (Uses)				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(152,612)	(94,325)	137,328	3,379
 FUND BALANCE, BEGINNING OF YEAR ...	 603,541	 366,070	 1,215,183	 126,018
 FUND BALANCE, END OF YEAR.....	 \$ 450,929	 \$ 271,745	 \$ 1,352,511	 \$ 129,397

Special Revenue Funds

County Boat	Juvenile Facility	Grants	2018 Total	2017 Total
\$ -	\$ -	\$ -	\$ 6,795,794	\$ 6,476,951
-	-	-	534,318	500,043
-	-	-	32,711	44,000
-	-	-	66,332	66,332
-	-	-	48,332	39,999
-	-	-	-	-
18,829	-	-	18,829	18,872
-	823,968	83,099	1,967,823	2,160,498
-	24,053	2,218,513	2,474,282	1,481,633
-	-	-	568,237	511,790
-	-	-	515,944	593,656
-	557	-	118,491	247,101
<u>18,829</u>	<u>848,578</u>	<u>2,301,612</u>	<u>13,141,093</u>	<u>12,140,875</u>
-	-	-	1,392,063	1,131,105
-	966,440	195,260	1,161,700	1,201,355
-	-	85,775	85,775	-
-	-	19,891	787,693	779,040
-	-	-	1,383,856	1,308,157
21,000	-	-	2,001,826	1,287,329
-	-	-	363,539	311,524
-	-	1,012,318	5,115,598	4,766,478
-	-	174,369	199,368	539,976
-	-	-	205,963	205,027
-	-	-	2,834	3,770
<u>21,000</u>	<u>966,440</u>	<u>1,487,613</u>	<u>12,700,215</u>	<u>11,533,761</u>
<u>(2,171)</u>	<u>(117,862)</u>	<u>813,999</u>	<u>440,878</u>	<u>607,114</u>
-	-	-	586,018	-
-	-	-	586,018	-
(2,171)	(117,862)	813,999	1,026,896	607,114
<u>17,986</u>	<u>508,115</u>	<u>824,754</u>	<u>8,491,870</u>	<u>7,884,756</u>
<u>\$ 15,815</u>	<u>\$ 390,253</u>	<u>\$ 1,638,753</u>	<u>\$ 9,518,766</u>	<u>\$ 8,491,870</u>



This page contains no financial information.

BANNOCK COUNTY, IDAHO

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND

For the Fiscal Year Ended September 30, 2018
 With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,642,821	\$ 1,657,601	\$ 14,780	\$ 1,429,864
Sales Tax	62,063	109,024	46,961	96,707
Replacement Monies	14,045	14,045	-	14,045
Interest on Delinquent Taxes	4,000	11,857	7,857	9,230
Charges for Services	274,921	332,261	57,340	555,374
Intergovernmental Program Specific	-	-	-	-
Fines and Court Costs	380,500	515,944	135,444	467,507
Miscellaneous	-	10,938	10,938	23,836
Total Revenues	2,378,350	2,651,670	273,320	2,596,563
EXPENDITURES				
District Court				
Current:				
Personnel Services	1,312,671	1,262,509	50,162	1,232,947
Personnel Benefits	751,956	733,945	18,011	704,619
Contractual and Other	418,951	377,640	41,311	588,054
Capital Outlay	15,000	-	15,000	-
Total District Court	2,498,578	2,374,094	124,484	2,525,620
District Court Trusts				
Current:				
Contractual and Other	-	160,650	(160,650)	146,336
Total District Court Trusts	-	160,650	(160,650)	146,336
Total Expenditures	2,498,578	2,534,744	(36,166)	2,671,956
Excess Revenues (Expenditures)	(120,228)	116,926	237,154	(75,393)
FUND BALANCE, BEGINNING OF YEAR ..	848,392	1,664,735	816,343	1,740,128
FUND BALANCE, END OF YEAR ..	\$ 728,164	\$ 1,781,661	\$ 1,053,497	\$ 1,664,735

BANNOCK COUNTY, IDAHO

FAIR DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes.....	\$ 8,149	\$ 8,257	\$ 108	\$ 8,804
Sales Tax.....	987	1,185	198	1,176
Replacement Monies.....	110	110	-	110
Interest on Delinquent Taxes.....	42	68	26	61
Miscellaneous.....	-	2	2	3
 Total Revenues.....	 9,288	 9,622	 334	 10,154
EXPENDITURES				
Current:				
Contractual and Other.....	9,888	9,888	-	9,888
Capital Outlay.....	-	-	-	-
 Total Expenditures.....	 9,888	 9,888	 -	 9,888
Excess Revenues (Expenditures).....	(600)	(266)	334	266
 FUND BALANCE, BEGINNING OF YEAR ..	 3,649	 4,180	 531	 3,914
 FUND BALANCE, END OF YEAR ..	 \$ 3,049	 \$ 3,914	 \$ 865	 \$ 4,180

BANNOCK COUNTY, IDAHO

FAIR MAINTENANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 24,166	\$ 28,478	\$ 4,312	\$ 31,168
Sales Tax	20,231	19,112	(1,119)	21,705
Replacement Monies	5,103	5,103	-	5,103
Interest on Delinquent Taxes	800	1,572	772	1,956
Miscellaneous	-	4	4	112,744
Total Revenues	50,300	54,269	3,969	172,676
EXPENDITURES				
Current:				
Contractual and Other	113,300	117,933	(4,633)	66,431
Capital Outlay	<u>115,000</u>	-	<u>115,000</u>	-
Total Expenditures	228,300	117,933	110,367	66,431
Excess Revenues (Expenditures)	(178,000)	(63,664)	114,336	106,245
FUND BALANCE, BEGINNING OF YEAR ..	138,524	243,359	104,835	137,114
FUND BALANCE, END OF YEAR ..	\$ (39,476)	\$ 179,695	\$ 219,171	\$ 243,359

BANNOCK COUNTY, IDAHO

FAIR EXHIBIT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ 103,521	\$ 103,521	\$ 110,651	\$ 7,130	\$ 339,924
Sales Tax	14,860	14,860	15,634	774	23,405
Replacement Monies	4,415	4,415	4,415	-	4,415
Interest on Delinquent Taxes	1,500	1,500	2,525	1,025	2,628
Charges for Services	25,000	25,000	25,395	395	28,934
Miscellaneous	-	7,869	11,215	3,346	5,266
Total Revenues	<u>149,296</u>	<u>157,165</u>	<u>169,835</u>	<u>12,670</u>	<u>404,572</u>
EXPENDITURES					
Fair Administration:					
Current:					
Personnel Services	47,976	47,976	47,972	4	144,639
Personnel Benefits	28,653	28,653	27,364	1,289	95,337
Contractual and Other	9,800	9,800	11,921	(2,121)	49,729
Capital Outlay	-	-	-	-	-
Total Administration	<u>86,429</u>	<u>86,429</u>	<u>87,257</u>	<u>(828)</u>	<u>289,705</u>
Fair:					
Current:					
Personnel Services	5,000	5,000	5,050	(50)	2,865
Personnel Benefits	678	678	391	287	223
Contractual and Other	127,000	134,869	132,773	2,096	115,000
Total South Fair	<u>132,678</u>	<u>140,547</u>	<u>138,214</u>	<u>2,333</u>	<u>118,088</u>
4-H:					
Current:					
Personnel Services	46,295	46,295	46,290	5	-
Personnel Benefits	24,207	24,207	23,661	546	-
Contractual and Other	39,660	39,660	41,504	(1,844)	44,145
Total 4-H	<u>110,162</u>	<u>110,162</u>	<u>111,455</u>	<u>(1,293)</u>	<u>44,145</u>
Fair Trusts					
Current:					
Contractual and Other	-	-	-	-	3,063
Total Fair Trusts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,063</u>
Total Expenditures	<u>329,269</u>	<u>337,138</u>	<u>336,926</u>	<u>212</u>	<u>455,001</u>
Excess Revenues (Expenditures)	(179,973)	(179,973)	(167,091)	12,882	(50,429)
FUND BALANCE, BEGINNING OF YEAR ..	<u>467,323</u>	<u>467,323</u>	<u>495,966</u>	<u>28,643</u>	<u>546,395</u>
FUND BALANCE, END OF YEAR ..	<u>\$ 287,350</u>	<u>\$ 287,350</u>	<u>\$ 328,875</u>	<u>\$ 41,525</u>	<u>\$ 495,966</u>

BANNOCK COUNTY, IDAHO

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 490,689	\$ 496,073	\$ 5,384	\$ 481,695
Sales Tax	41,705	53,614	11,909	51,459
Replacement Monies	6,015	6,015	-	6,015
Interest on Delinquent Taxes	2,500	3,798	1,298	3,302
Intergovernmental	-	-	-	-
Miscellaneous	-	97	97	133
Total Revenues	<u>540,909</u>	<u>559,597</u>	<u>18,688</u>	<u>542,604</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>553,909</u>	<u>553,909</u>	<u>-</u>	<u>543,684</u>
Total Expenditures	<u>553,909</u>	<u>553,909</u>	<u>-</u>	<u>543,684</u>
Excess Revenues (Expenditures)	(13,000)	5,688	18,688	(1,080)
FUND BALANCE, BEGINNING OF YEAR ..	<u>157,172</u>	<u>186,171</u>	<u>28,999</u>	<u>187,251</u>
FUND BALANCE, END OF YEAR	<u>\$ 144,172</u>	<u>\$ 191,859</u>	<u>\$ 47,687</u>	<u>\$ 186,171</u>

BANNOCK COUNTY, IDAHO

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 110,321	\$ 110,645	\$ 324	\$ 48,985
Sales Tax	5,921	9,047	3,126	6,810
Replacement Monies	1,015	1,015	-	1,015
Interest on Delinquent Taxes	270	649	379	480
Miscellaneous	-	22	22	14
Total Revenues	<u>117,527</u>	<u>121,378</u>	<u>3,851</u>	<u>57,304</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>97,527</u>	<u>97,527</u>	<u>-</u>	<u>95,527</u>
Total Expenditures	<u>97,527</u>	<u>97,527</u>	<u>-</u>	<u>95,527</u>
Excess Revenues (Expenditures)	20,000	23,851	3,851	(38,223)
FUND BALANCE, BEGINNING OF YEAR ..	(11,453)	(8,631)	2,822	29,592
FUND BALANCE, END OF YEAR	\$ 8,547	\$ 15,220	\$ 6,673	\$ (8,631)

BANNOCK COUNTY, IDAHO

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ 2,639,650	\$ 2,639,650	\$ 2,650,810	\$ 11,160	\$ 2,308,468
Sales Tax	120,637	120,637	196,982	76,345	172,346
Replacement Monies	15,863	15,863	15,863	-	15,863
Interest on Delinquent Taxes	5,400	5,400	14,382	8,982	10,856
Charges for Services	167,000	177,500	212,872	35,372	248,283
Fines and Court Costs	120,000	120,000	142,603	22,603	126,149
Miscellaneous	-	-	610	610	910
Total Revenues	<u>3,068,550</u>	<u>3,079,050</u>	<u>3,234,122</u>	<u>155,072</u>	<u>2,882,875</u>
EXPENDITURES					
Administration:					
Current:					
Personnel Services	95,701	95,701	95,701	-	97,579
Personnel Benefits	53,114	53,114	51,786	1,328	49,910
Contractual and Other	32,750	43,250	37,054	6,196	29,386
Total Administration	<u>181,565</u>	<u>192,065</u>	<u>184,541</u>	<u>7,524</u>	<u>176,875</u>
Direct Assistance:					
Current:					
Contractual and Other	<u>1,434,900</u>	<u>1,434,900</u>	<u>1,199,315</u>	<u>235,585</u>	<u>1,131,282</u>
Total Direct Assistance	<u>1,434,900</u>	<u>1,434,900</u>	<u>1,199,315</u>	<u>235,585</u>	<u>1,131,282</u>
Total Health	<u>1,616,465</u>	<u>1,626,965</u>	<u>1,383,856</u>	<u>243,109</u>	<u>1,308,157</u>
Public Defenders:					
Current:					
Personnel Services	839,901	839,901	845,277	(5,376)	814,672
Personnel Benefits	415,474	415,474	407,688	7,786	392,796
Contractual and Other	316,710	316,710	315,571	1,139	43,570
Total Public Defenders	<u>1,572,085</u>	<u>1,572,085</u>	<u>1,568,536</u>	<u>3,549</u>	<u>1,251,038</u>
Total Legal and Judicial	<u>1,572,085</u>	<u>1,572,085</u>	<u>1,568,536</u>	<u>3,549</u>	<u>1,251,038</u>
Total Expenditures	<u>3,188,550</u>	<u>3,199,050</u>	<u>2,952,392</u>	<u>246,658</u>	<u>2,559,195</u>
Excess Revenues (Expenditures)	(120,000)	(120,000)	281,730	401,730	323,680
FUND BALANCE, BEGINNING OF YEAR ..	952,298	952,298	1,390,687	438,389	1,067,007
FUND BALANCE, END OF YEAR ..	\$ 832,298	\$ 832,298	\$ 1,672,417	\$ 840,119	\$ 1,390,687

BANNOCK COUNTY, IDAHO

JUNIOR COLLEGE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budgeted Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	2,289	2,289	-	2,288
Liquor Tax	32,711	32,711	-	44,000
Intergovernmental-Program Specific	<u>20,000</u>	<u>73,500</u>	<u>53,500</u>	<u>70,200</u>
Total Revenues	<u>55,000</u>	<u>108,500</u>	<u>53,500</u>	<u>116,488</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>75,000</u>	<u>133,900</u>	<u>(58,900)</u>	<u>108,200</u>
Total Expenditures	<u>75,000</u>	<u>133,900</u>	<u>(58,900)</u>	<u>108,200</u>
Excess Revenues (Expenditures)	<u>(20,000)</u>	<u>(25,400)</u>	<u>(5,400)</u>	<u>8,288</u>
FUND BALANCE, BEGINNING OF YEAR	<u>75,213</u>	<u>71,284</u>	<u>(3,929)</u>	<u>62,996</u>
FUND BALANCE, END OF YEAR	<u>\$ 55,213</u>	<u>\$ 45,884</u>	<u>\$ (9,329)</u>	<u>\$ 71,284</u>

BANNOCK COUNTY, IDAHO

PARKS & RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budgeted Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 417,888	\$ 417,405	\$ (483)	\$ 391,543
Sales Tax	-	15,238	15,238	10,572
Intergovernmental-Program Specific	-	-	-	2,286
Interest on Delinquent Taxes	-	1,655	1,655	722
Charges for Services	204,000	424,087	220,087	141,715
Miscellaneous	-	24,003	24,003	8,260
Total Revenues	621,888	882,388	260,500	555,098
EXPENDITURES				
Event Center/Wellness Complex				
Current:				
Personnel Services	422,967	413,602	9,365	80,101
Personnel Benefits	107,263	92,901	14,362	16,986
Contractual and Other	523,990	555,504	(31,514)	353,693
Capital Outlay	32,100	-	32,100	-
Total Event Center/Wellness Complex	1,086,320	1,062,007	24,313	450,780
Event Center/Wellness Complex Trusts				
Current:				
Contractual and Other	-	142,045	(142,045)	-
Total Event Center/Wellness Complex Trusts ..	-	142,045	(142,045)	-
Total Expenditures	1,086,320	1,204,052	(117,732)	-
Excess Revenues (Expenditures)	(464,432)	(321,664)	142,768	104,318
OTHER FINANCING SOURCES (Uses)				
Transfers In/Out	463,820	586,018	122,198	-
Total Other Financing Sources (Uses)	463,820	586,018	122,198	-
Net Change in Fund Balance.....	(612)	264,354	264,966	104,318
FUND BALANCE, BEGINNING OF YEAR	(48,330)	104,318	152,648	-
FUND BALANCE, END OF YEAR	\$ (48,942)	\$ 368,672	\$ 417,614	\$ 104,318

BANNOCK COUNTY, IDAHO

APPRAISAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>		<u>2017</u> <u>Actual</u> <u>Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>	<u>2017</u> <u>Actual</u> <u>Amounts</u>	
REVENUES						
Taxes:						
Property Taxes	\$ 1,011,830	\$ 1,011,830	\$ 1,024,702	\$ 12,872	\$ 1,098,822	
Sales Tax	53,796	53,796	78,725	24,929	77,756	
Replacement Monies	12,127	12,127	12,127	-	12,127	
Interest on Delinquent Taxes	3,650	3,650	8,241	4,591	7,167	
Miscellaneous	-	-	200	200	313	
Total Revenues	1,081,403	1,081,403	1,123,995	42,592	1,196,185	
EXPENDITURES						
Current:						
Personnel Services	610,595	578,595	545,585	33,010	582,855	
Personnel Benefits	355,308	355,308	338,190	17,118	350,569	
Contractual and Other	190,500	222,500	215,579	6,921	151,918	
Capital Outlay	25,000	25,000	24,999	1	69,446	
Total Expenditures	1,181,403	1,181,403	1,124,353	57,050	1,154,788	
Excess Revenues (Expenditures)	(100,000)	(100,000)	(358)	99,642	41,397	
FUND BALANCE, BEGINNING OF YEAR ..	505,142	505,142	656,495	151,353	615,098	
FUND BALANCE, END OF YEAR	\$ 405,142	\$ 405,142	\$ 656,137	\$ 250,995	\$ 656,495	

BANNOCK COUNTY, IDAHO

VETERANS MEMORIAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 62,761	\$ 63,385	\$ 624	\$ 61,797
Sales Tax	6,433	8,123	1,690	7,829
Replacement Monies	6	675	669	675
Interest on Delinquent Taxes	350	460	110	391
Miscellaneous	-	13	13	18
Total Revenues	<u>69,550</u>	<u>72,656</u>	<u>3,106</u>	<u>70,710</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>69,550</u>	<u>69,266</u>	<u>284</u>	<u>70,996</u>
Total Expenditures	<u>69,550</u>	<u>69,266</u>	<u>284</u>	<u>70,996</u>
Excess Revenues (Expenditures)	-	3,390	3,390	(286)
FUND BALANCE, BEGINNING OF YEAR ..	<u>18,119</u>	<u>21,639</u>	<u>3,520</u>	<u>21,925</u>
FUND BALANCE, END OF YEAR	<u>\$ 18,119</u>	<u>\$ 25,029</u>	<u>\$ 6,910</u>	<u>\$ 21,639</u>

BANNOCK COUNTY, IDAHO

NOXIOUS WEED SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 108,282	\$ 113,063	\$ 4,781	\$ 163,163
Sales Tax	25,395	25,345	(50)	27,990
Replacement Monies	4,159	4,159	-	4,159
Interest on Delinquent Taxes	1,700	2,027	327	2,056
Intergovernmental-Program Specific.	-	-	-	48,870
Charges for Services	80,000	66,141	(13,859)	76,055
Miscellaneous	-	192	192	46
Total Revenues	219,536	210,927	(8,609)	322,339
EXPENDITURES				
Current:				
Personnel Services	98,127	76,251	21,876	73,583
Personnel Benefits	44,144	30,998	13,146	31,623
Contractual and Other	278,210	256,290	21,920	206,318
Total Expenditures	420,481	363,539	56,942	311,524
Excess Revenues (Expenditures)	(200,945)	(152,612)	48,333	10,815
FUND BALANCE, BEGINNING OF YEAR	451,276	603,541	152,265	592,726
FUND BALANCE, END OF YEAR	\$ 250,331	\$ 450,929	\$ 200,598	\$ 603,541

BANNOCK COUNTY, IDAHO

MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 112,855	\$ 114,724	\$ 1,869	\$ 112,718
Replacement Monies	2,805	2,805	-	2,805
Interest on Delinquent Taxes	1,000	1,098	98	1,150
Intergovernmental - Program Specific	-	900	900	-
Miscellaneous	-	41	41	8,087
Total Revenues	<u>116,660</u>	<u>119,568</u>	<u>2,908</u>	<u>124,760</u>
EXPENDITURES				
Current:				
Personnel Services	64,910	59,076	5,834	57,710
Personnel Benefits	34,637	26,761	7,876	28,207
Contractual and Other	<u>169,350</u>	<u>128,056</u>	<u>41,294</u>	<u>147,840</u>
Total Expenditures	<u>268,897</u>	<u>213,893</u>	<u>55,004</u>	<u>233,757</u>
Excess Revenues (Expenditures)	(152,237)	(94,325)	57,912	(108,997)
FUND BALANCE, BEGINNING OF YEAR...	<u>347,175</u>	<u>366,070</u>	<u>18,895</u>	<u>475,067</u>
FUND BALANCE, END OF YEAR	<u>\$ 194,938</u>	<u>\$ 271,745</u>	<u>\$ 76,807</u>	<u>\$ 366,070</u>

BANNOCK COUNTY, IDAHO

PILT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018.

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Intergovernmental - General.....	\$ 300,000	\$ 568,237	\$ 268,237	\$ 511,790
Miscellaneous.....	-	70,597	70,597	87,364
Total Revenues	<u>300,000</u>	<u>638,834</u>	<u>338,834</u>	<u>599,154</u>
EXPENDITURES				
Current:				
Contractual and Other.....	500,000	292,709	207,291	45,763
Capital Outlay.....	-	-	-	161,737
Debt Service:				
Principal.....	209,000	205,963	3,037	205,027
Interest and Fiscal Charges	-	2,834	(2,834)	3,770
Total Expenditures	<u>709,000</u>	<u>501,506</u>	<u>207,494</u>	<u>416,297</u>
Excess Revenues (Expenditures)	(409,000)	137,328	546,328	182,857
FUND BALANCE, BEGINNING OF YEAR ..	<u>914,826</u>	<u>1,215,183</u>	<u>300,357</u>	<u>1,032,326</u>
FUND BALANCE, END OF YEAR	<u>\$ 505,826</u>	<u>\$ 1,352,511</u>	<u>\$ 846,685</u>	<u>\$ 1,215,183</u>

BANNOCK COUNTY, IDAHO

SNOWMOBILE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2017 Actual Amounts</u>
REVENUES				
Intergovernmental - Program Specific	\$ 16,000	\$ 14,713	\$ (1,287)	\$ 19,892
Total Revenues	<u>16,000</u>	<u>14,713</u>	<u>(1,287)</u>	<u>19,892</u>
EXPENDITURES				
Current:				
Personnel Services	6,000	1,434	4,566	3,162
Personnel Benefits	705	150	555	334
Contractual and Other	<u>18,295</u>	<u>9,750</u>	<u>8,545</u>	<u>6,428</u>
Total Expenditures	<u>25,000</u>	<u>11,334</u>	<u>13,666</u>	<u>9,924</u>
Excess Revenues (Expenditures).....	(9,000)	3,379	12,379	9,968
FUND BALANCE, BEGINNING OF YEAR ..	<u>108,050</u>	<u>126,018</u>	<u>17,968</u>	<u>116,050</u>
FUND BALANCE, END OF YEAR	<u>\$ 99,050</u>	<u>\$ 129,397</u>	<u>\$ 30,347</u>	<u>\$ 126,018</u>

BANNOCK COUNTY, IDAHO

COUNTY BOAT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts for the Year Ended September 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2017 Actual Amounts
REVENUES				
Licenses and Permits	\$ 19,000	\$ 18,829	\$ (171)	\$ 18,872
Total Revenues	<u>19,000</u>	<u>18,829</u>	<u>(171)</u>	<u>18,872</u>
EXPENDITURES				
Current:				
Contractual and Other	21,000	21,000	-	20,582
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>20,582</u>
Excess Revenues (Expenditures)	(2,000)	(2,171)	(171)	(1,710)
FUND BALANCE, BEGINNING OF YEAR ..	15,696	17,986	2,290	19,696
FUND BALANCE, END OF YEAR	\$ 13,696	\$ 15,815	\$ 2,119	\$ 17,986

BANNOCK COUNTY, IDAHO

JUVENILE FACILITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018
 With Comparative Actual Amounts for the Year Ended September 30, 2017

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2017 Actual Amounts</u>
REVENUES				
Intergovernmental - Program Specific	\$ 23,000	\$ 24,053	\$ 1,053	\$ 29,548
Charges for Services	1,007,136	823,968	(183,168)	1,034,155
Miscellaneous	-	557	557	107
Total Revenues	<u>1,030,136</u>	<u>848,578</u>	<u>(181,558)</u>	<u>1,063,810</u>
EXPENDITURES				
Current:				
Personnel Services	564,071	531,699	32,372	540,293
Personnel Benefits	323,386	303,084	20,302	291,971
Contractual and Other	142,679	131,657	11,022	131,966
Total Expenditures	<u>1,030,136</u>	<u>966,440</u>	<u>63,696</u>	<u>964,230</u>
Excess Revenues (Expenditures)	-	(117,862)	(117,862)	99,580
FUND BALANCE, BEGINNING OF YEAR	<u>416,560</u>	<u>508,115</u>	<u>91,555</u>	<u>408,535</u>
FUND BALANCE, END OF YEAR	<u>\$ 416,560</u>	<u>\$ 390,253</u>	<u>\$ (26,307)</u>	<u>\$ 508,115</u>

BANNOCK COUNTY, IDAHO

GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental - Program Specific	\$ 3,300,000	\$ 2,128,295	\$ 2,218,513	\$ 90,218
Charges for Services	-	-	83,099	83,099
Total Revenues	<u>3,300,000</u>	<u>2,128,295</u>	<u>2,301,612</u>	<u>173,317</u>
EXPENDITURES				
Health:				
Current:				
Contractual and Other	1,353,000	250	19,891	(19,641)
Capital Outlay	-	145,000	145,000	-
Total Health	<u>1,353,000</u>	<u>145,250</u>	<u>164,891</u>	<u>(19,641)</u>
Public Safety:				
Current:				
Personnel Services	65,033	28,125	25,292	2,833
Personnel Benefits	16,255	6,375	6,762	(387)
Contractual and Other	17,712	152,746	163,206	(10,460)
Capital Outlay	-	-	29,369	(29,369)
Total Public Safety	<u>99,000</u>	<u>187,246</u>	<u>224,629</u>	<u>(37,383)</u>
Legal and Judicial:				
Current:				
Personnel Services	404,547	404,377	361,281	43,096
Personnel Benefits	137,194	192,791	129,521	63,270
Contractual and Other	811,259	934,131	521,516	412,615
Total Legal and Judicial	<u>1,353,000</u>	<u>1,531,299</u>	<u>1,012,318</u>	<u>518,981</u>
Roads:				
Current:				
Contractual and Other	495,000	264,500	85,775	178,725
Total Roads	<u>495,000</u>	<u>264,500</u>	<u>85,775</u>	<u>178,725</u>
Total All Expenditures	<u>3,300,000</u>	<u>2,128,295</u>	<u>1,487,613</u>	<u>640,682</u>
Excess Revenues (Expenditures)	-	-	813,999	813,999
FUND BALANCE, BEGINNING OF YEAR	<u>824,754</u>	<u>824,754</u>	<u>824,754</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 824,754</u>	<u>\$ 824,754</u>	<u>\$ 1,638,753</u>	<u>\$ 813,999</u>

AGENCY FUNDS

Agency Funds account for the receipt and disbursement of various monies and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units, organizations, or individuals.

State Fund - This fund is used to account for the collection of monies to be paid to the State including sales tax.

Taxing Districts - These funds are used to account for the collection of property taxes and other revenues billed and collected by the County on behalf of the County Taxing Districts.

Unapportioned Land Sale - This fund is used to account for the collection of revenue from sales of County tax deed property to be distributed to other agencies.

Restitution - This fund is used to account for the collection of fines and fees to be distributed to other agencies and private persons.

Victims Juvenile - This fund is used to account for the collection of fines and fees paid by juveniles to be distributed to other agencies and private persons as per court order.

Court and Civil Suspense - This fund is used to account for funds collected by the courts and civil departments to be distributed to other entities or private persons through the court processes.

Other Agencies - This fund is used to account for other funds the County holds in a trustee capacity.

BANNOCK COUNTY, IDAHO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Fiscal Year Ended September 30, 2018

	Balance Oct. 1, 2017	Additions	Deductions	Balance Sept. 30, 2018
STATE FUND:				
Assets:				
Cash	\$ 736,898	\$ 10,045,725	\$ 10,022,548	\$ 760,075
Intergovernmental Receivable	-	-	-	-
Taxes Receivable	1,125	29,303	28,957	1,471
Total Assets	<u>\$ 738,023</u>	<u>\$ 10,075,028</u>	<u>\$ 10,051,505</u>	<u>\$ 761,546</u>
Liabilities:				
Accounts Payable	\$ 540,118	\$ 10,044,885	\$ 10,022,548	\$ 562,455
Due to Others	197,905	10,028,428	10,027,242	199,091
Total Liabilities	<u>\$ 738,023</u>	<u>\$ 20,073,313</u>	<u>\$ 20,049,790</u>	<u>\$ 761,546</u>
TAXING DISTRICTS:				
Assets:				
Cash	\$ 147,529	\$ 63,548,584	\$ 63,573,850	\$ 122,263
Intergovernmental Receivable	760,236	800,533	760,236	800,533
Taxes Receivable	2,212,082	58,675,927	58,534,188	2,353,821
Total Assets	<u>\$ 3,119,847</u>	<u>\$ 123,025,044</u>	<u>\$ 122,868,274</u>	<u>\$ 3,276,617</u>
Liabilities:				
Accounts Payable	\$ -	\$ 62,520,917	\$ 62,520,917	\$ -
Due to Others	3,119,847	62,641,055	62,484,285	3,276,617
Total Liabilities	<u>\$ 3,119,847</u>	<u>\$ 125,161,972</u>	<u>\$ 125,005,202</u>	<u>\$ 3,276,617</u>
UNAPPORTIONED LAND SALE:				
Assets:				
Cash	\$ -	\$ 63,013	\$ 61,063	\$ 1,950
Total Assets	<u>\$ -</u>	<u>\$ 63,013</u>	<u>\$ 61,063</u>	<u>\$ 1,950</u>
Liabilities:				
Accounts Payable	\$ -	\$ 42,223	\$ 42,223	\$ -
Due to Others	-	44,173	42,223	1,950
Total Liabilities	<u>\$ -</u>	<u>\$ 86,396</u>	<u>\$ 84,446</u>	<u>\$ 1,950</u>
RESTITUTION:				
Assets:				
Cash	\$ 70,939	\$ 441,650	\$ 435,431	\$ 77,158
Total Assets	<u>\$ 70,939</u>	<u>\$ 441,650</u>	<u>\$ 435,431</u>	<u>\$ 77,158</u>
Liabilities:				
Accounts Payable	\$ 24,257	\$ 457,120	\$ 457,560	\$ 23,817
Due to Others	46,682	448,868	442,209	53,341
Total Liabilities	<u>\$ 70,939</u>	<u>\$ 905,988</u>	<u>\$ 899,769</u>	<u>\$ 77,158</u>

BANNOCK COUNTY, IDAHO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
AGENCY FUNDS

For the Fiscal Year Ended September 30, 2018

	Balance Oct. 1, 2017	Additions	Deductions	Balance Sept. 30, 2018
<u>COURT & CIVIL SUSPENSE:</u>				
<u>Assets:</u>				
Cash	\$ 134,144	\$ 357,672	\$ -	\$ 491,816
Total Assets	<u>\$ 134,144</u>	<u>\$ 357,672</u>	<u>\$ -</u>	<u>\$ 491,816</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 134,144	\$ 357,672	\$ -	\$ 491,816
Total Liabilities	<u>\$ 134,144</u>	<u>\$ 357,672</u>	<u>\$ -</u>	<u>\$ 491,816</u>
<u>OTHER AGENCIES:</u>				
<u>Assets:</u>				
Cash	\$ 791,179	\$ 640,167	\$ 590,719	\$ 840,627
Total Assets	<u>\$ 791,179</u>	<u>\$ 640,167</u>	<u>\$ 590,719</u>	<u>\$ 840,627</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 94,813	\$ 260,403	\$ 252,110	\$ 103,106
Due to Others	696,366	348,583	307,428	737,521
Total Liabilities	<u>\$ 791,179</u>	<u>\$ 608,986</u>	<u>\$ 559,538</u>	<u>\$ 840,627</u>
<u>TOTAL ALL AGENCY FUNDS:</u>				
<u>Assets:</u>				
Cash*	\$ 1,880,689	\$ 75,096,811	\$ 74,683,611	\$ 2,293,889
Intergovernmental Receivable	760,236	800,533	760,236	800,533
Taxes Receivable	2,213,207	58,705,230	58,563,145	2,355,292
Total Assets	<u>\$ 4,854,132</u>	<u>\$ 134,602,574</u>	<u>\$ 134,006,992</u>	<u>\$ 5,449,714</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 793,332	\$ 73,683,220	\$ 73,295,358	\$ 1,181,194
Due to Others	4,060,800	73,511,107	73,303,387	4,268,520
Total Liabilities	<u>\$ 4,854,132</u>	<u>\$ 147,194,327</u>	<u>\$ 146,598,745</u>	<u>\$ 5,449,714</u>

*The ending total agency cash balance is classified between cash and investments as follows:

Cash	\$ 510,390
Investments	1,783,499
Total	<u>\$ 2,293,889</u>

Note: Consolidated Agency Funds as follows: State and Sales Tax; Taxing Districts, Cities Special, Municipal Road & Bridge, City Magistrate, and Inkom Translator to Taxing Districts.



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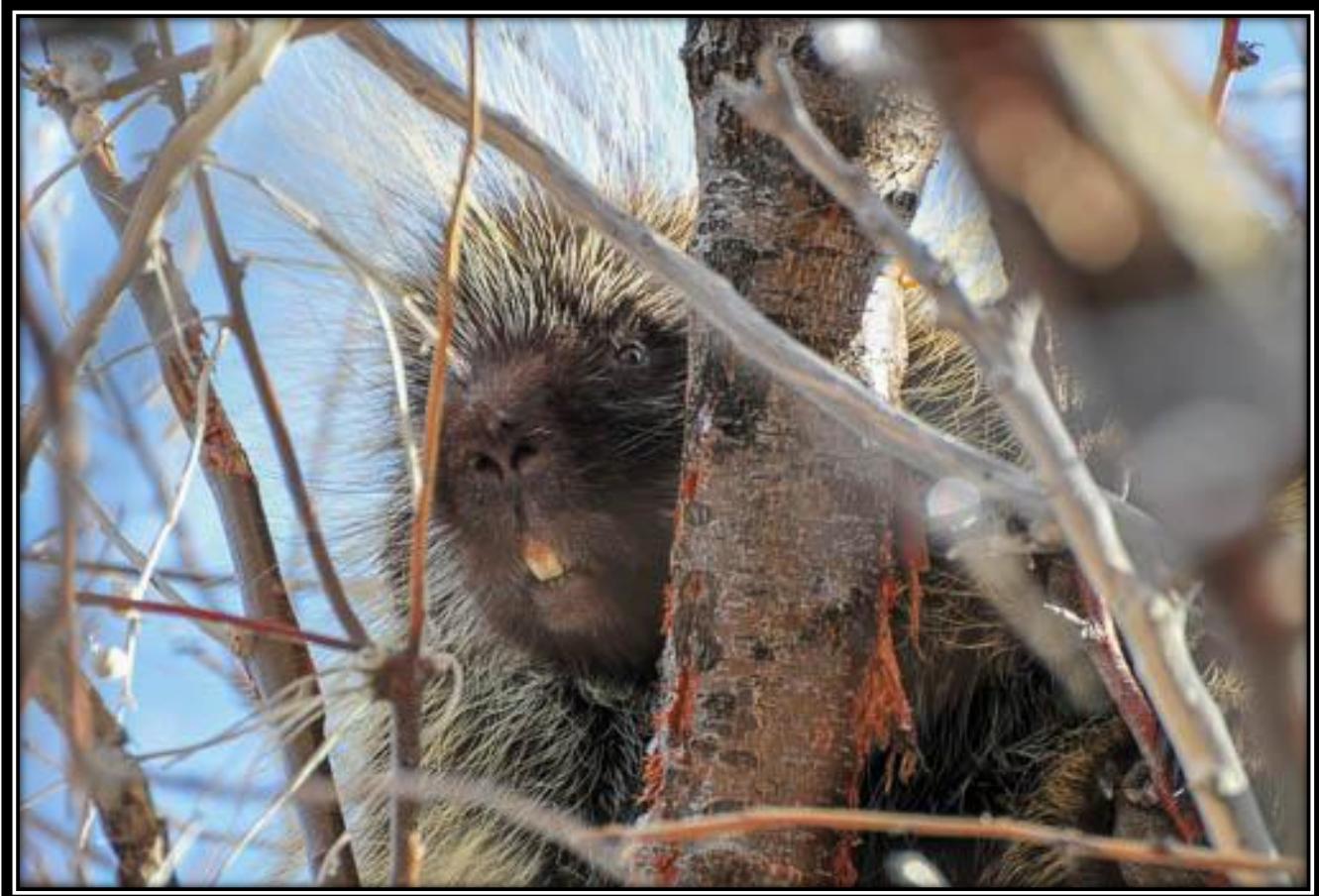


Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE¹**

September 30, 2018

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 2,331,699
Buildings	21,490,444
Machinery and Equipment	15,036,706
Infrastructure	<u>18,997,889</u>
Total Governmental Funds Capital Assets	<u>\$ 57,856,738</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 3,839,457
Special Revenue Funds	37,700,646
Trust Funds	557,448
Capital Projects Funds:	
General Obligation Bonds	9,474,960
Capital Leases	2,926,422
State and Federal Grants	<u>3,357,805</u>
Total Governmental Funds Capital Assets	<u>\$ 57,856,738</u>

¹This schedule presents only the capital asset balances related to governmental funds.

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY¹

For the Fiscal Year Ended September 30, 2018

FUNCTION AND ACTIVITY	Land	Buildings	Machinery and Equipment	Infrastructure	Total
					General Government:
Clerk	\$ -	\$ -	\$ 278,951	\$ -	\$ 278,951
Commission	522,522	2,212,806	1,302,795	-	4,038,123
PILT/Special Projects	45,829	860,276	1,936,053	-	2,842,158
Data Processing	-	-	298,112	-	298,112
Grounds/Building	-	251,975	-	-	251,975
Appraisal	-	-	99,446	-	99,446
Liability Insurance	-	24,778	-	-	24,778
Planning and Development	-	-	25,874	-	25,874
Total General Government	<u>568,351</u>	<u>3,349,835</u>	<u>3,941,231</u>	<u>-</u>	<u>7,859,417</u>
Health and Welfare:					
Ambulance	-	-	1,167,051	-	1,167,051
Mosquito Abatement	-	83,533	66,497	-	150,030
Grants	-	-	1,117,910	-	1,117,910
Total Health and Welfare	<u>-</u>	<u>83,533</u>	<u>2,351,458</u>	<u>-</u>	<u>2,434,991</u>
Road and Bridge:					
Road and Bridge/Engineer	295,885	537,451	6,308,278	18,427,602	25,569,216
Grants	-	-	160,599	453,287	613,886
Total Road and Bridge	<u>295,885</u>	<u>537,451</u>	<u>6,468,877</u>	<u>18,880,889</u>	<u>26,183,102</u>
Agriculture:					
Noxious Weed	11,033	77,900	199,742	-	288,675
Total Agriculture	<u>11,033</u>	<u>77,900</u>	<u>199,742</u>	<u>-</u>	<u>288,675</u>
Culture and Recreation:					
Fairs	7,468	2,206,308	93,042	-	2,306,818
Historical	-	450,000	46,299	-	496,299
Snowmobile	-	71,046	-	-	71,046
Parks and Recreation	1,169,351	3,888,500	605,591	117,000	5,780,442
Total Culture and Recreation	<u>1,176,819</u>	<u>6,615,854</u>	<u>744,932</u>	<u>117,000</u>	<u>8,654,605</u>
Public Safety:					
Jail Construction	175,200	9,217,037	-	-	9,392,237
Juvenile Facilities	104,411	390,237	22,387	-	517,035
Grants	-	923,075	492,068	-	1,415,143
Sheriff/Search and Rescue	-	19,840	682,285	-	702,125
Jail	-	6,190	32,789	-	38,979
Total Public Safety	<u>279,611</u>	<u>10,556,379</u>	<u>1,229,529</u>	<u>-</u>	<u>12,065,519</u>
Legal and Judicial:					
Court Facilities Trust	-	154,717	-	-	154,717
Juvenile Probation	-	114,775	21,357	-	136,132
Prosecuting Attorney	-	-	14,250	-	14,250
Drug Seizure Trust	-	-	42,397	-	42,397
Public Defense Grant	-	-	22,933	-	22,933
Total Legal and Judicial	<u>-</u>	<u>269,492</u>	<u>100,937</u>	<u>-</u>	<u>370,429</u>
Total Governmental Funds Capital Assets . . .	<u>\$ 2,331,699</u>	<u>\$ 21,490,444</u>	<u>\$ 15,036,706</u>	<u>\$ 18,997,889</u>	<u>\$ 57,856,738</u>

¹This schedule presents only the capital asset balances related to governmental funds.

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY¹

For the Fiscal Year Ended September 30, 2018

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets			Governmental Funds Capital Assets 9/30/2018
	10/1/2017	Additions	Deductions	
General Government:				
Clerk	\$ 278,951	\$ -	\$ -	\$ 278,951
Commission	4,330,038	-	291,915	4,038,123
PILT/Special Projects	2,901,031	-	58,873	2,842,158
Data Processing	140,512	162,600	5,000	298,112
Grounds/Building	44,810	207,165	-	251,975
Appraisal	74,447	24,999	-	99,446
Liability Insurance	24,778	-	-	24,778
Planning and Development	-	25,874	-	25,874
Total General Government	<u>7,794,567</u>	<u>420,638</u>	<u>355,788</u>	<u>7,859,417</u>
Health and Welfare:				
Ambulance	1,066,262	100,789	-	1,167,051
Mosquito Abatement	150,030	-	-	150,030
Grants	972,910	145,000	-	1,117,910
Total Health and Welfare	<u>2,189,202</u>	<u>245,789</u>	<u>-</u>	<u>2,434,991</u>
Road and Bridge:				
Road and Bridge/Engineer	25,357,988	324,613	113,384	25,569,217
Grants	613,885	-	-	613,885
Total Road and Bridge	<u>25,971,873</u>	<u>324,613</u>	<u>113,384</u>	<u>26,183,102</u>
Agriculture:				
Noxious Weed	288,675	-	-	288,675
Total Agriculture	<u>288,675</u>	<u>-</u>	<u>-</u>	<u>288,675</u>
Culture and Recreation:				
Fairs	2,306,818	-	-	2,306,818
Historical	496,299	-	-	496,299
Snowmobile	71,046	-	-	71,046
Parks and Recreation	-	5,780,442	-	5,780,442
Total Culture and Recreation	<u>2,874,163</u>	<u>5,780,442</u>	<u>-</u>	<u>8,654,605</u>
Public Safety:				
Jail Construction	9,392,237	-	-	9,392,237
Juvenile Facilities	517,035	-	-	517,035
Grants	1,647,274	29,369	261,500	1,415,143
Sheriff/Search and Rescue	553,810	175,666	27,351	702,125
Jail	38,979	-	-	38,979
Total Public Safety	<u>12,149,335</u>	<u>205,035</u>	<u>288,851</u>	<u>12,065,519</u>
Legal and Judicial:				
Court Facilities Trust	159,717	-	5,000	154,717
District Court/Clerk of District Court	84,314	-	84,314	-
Juvenile Probation	136,132	-	-	136,132
Prosecuting Attorney	14,250	-	-	14,250
Drug Seizure Trust	42,397	-	-	42,397
Public Defense Grant	22,933	-	-	22,933
Total Legal and Judicial	<u>459,743</u>	<u>-</u>	<u>89,314</u>	<u>370,429</u>
Total Governmental Funds Capital Assets	<u>\$ 51,727,558</u>	<u>\$ 6,976,517</u>	<u>\$ 847,337</u>	<u>\$ 57,856,738</u>

¹This schedule presents only the capital asset balances related to governmental funds.

STATISTICAL SECTION

This part of Bannock County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>		<u>Page</u>
Financial Trends	Schedules 1-4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	104
Revenue Capacity	Schedules 5-8 contain information to help the reader assess the County's most significant local revenue source, the property tax.	109
Debt Capacity	Schedules 9-11 present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	114
Demographic and Economic Information	Schedules 12-13 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	117
Operating Information	Schedules 14-16 contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	119

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

BANNOCK COUNTY, IDAHO

Schedule 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 18,536,951	\$ 18,925,056	\$ 19,835,866	\$ 19,979,212	\$ 20,232,599	\$ 20,465,282	\$ 20,488,043	\$ 20,130,284	\$ 19,644,602	\$ 24,640,460
Restricted	592,296	764,894	869,013	-	-	-	-	-	-	-
Unrestricted	21,367,159	23,446,851	24,968,179	27,463,817	16,486,818	16,953,878	21,584,828	24,539,360	28,014,180	28,828,949
Total Governmental Activities Net Position	<u>\$ 40,496,406</u>	<u>\$ 43,136,801</u>	<u>\$ 45,673,058</u>	<u>\$ 47,443,029</u>	<u>\$ 36,719,417</u>	<u>\$ 37,419,160</u>	<u>\$ 42,072,871</u>	<u>\$ 44,669,644</u>	<u>\$ 47,658,782</u>	<u>\$ 53,469,409</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 20,996,957	\$ 21,781,025	\$ 22,344,139	\$ 24,370,523	\$ 26,534,177	\$ 29,732,045	\$ 36,234,614	\$ 37,479,814	\$ 37,204,727	\$ 34,498,176
Unrestricted	6,834,217	7,522,945	8,956,991	8,251,098	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381	2,725,596
Total Business-Type Activities Net Position	<u>\$ 27,831,174</u>	<u>\$ 29,303,970</u>	<u>\$ 31,301,130</u>	<u>\$ 32,621,621</u>	<u>\$ 33,726,183</u>	<u>\$ 34,925,547</u>	<u>\$ 41,824,143</u>	<u>\$ 43,732,703</u>	<u>\$ 42,039,108</u>	<u>\$ 37,223,772</u>
Primary Government										
Net Investment in Capital Assets	\$ 39,533,908	\$ 40,706,081	\$ 42,180,005	\$ 44,349,735	\$ 46,766,776	\$ 50,197,327	\$ 56,722,657	\$ 57,610,098	\$ 56,849,329	\$ 59,138,636
Restricted	592,296	764,894	869,013	-	-	-	-	-	-	-
Unrestricted	28,201,376	30,969,796	33,925,170	35,714,915	23,678,824	22,147,380	27,174,357	30,792,249	32,848,561	31,554,545
Total Primary Government Net Position	<u>\$ 68,327,580</u>	<u>\$ 72,440,771</u>	<u>\$ 76,974,188</u>	<u>\$ 80,064,650</u>	<u>\$ 70,445,600</u>	<u>\$ 72,344,707</u>	<u>\$ 83,897,014</u>	<u>\$ 88,402,347</u>	<u>\$ 89,697,890</u>	<u>\$ 90,693,181</u>

Implemented GASB Statement No. 44, Fiscal Year 2013.

Restated Net Position as of 9/30/13 with the implementation of GASB Statement No. 68 & 71.

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses										
Governmental Activities:										
General Government	\$ 8,346,346	\$ 8,577,366	\$ 7,248,575	\$ 7,929,813	\$ 12,473,770	\$ 14,469,964	\$ 15,608,621	\$ 15,400,213	\$ 14,838,778	\$ 17,344,212
Public Safety	9,521,560	10,369,336	10,829,549	11,171,309	11,818,408	11,360,015	10,993,513	11,794,901	12,291,671	12,808,406
Road and Bridge	3,604,215	4,618,816	4,450,906	5,120,509	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637	5,821,932
Health and Welfare	4,298,347	4,637,852	5,014,109	4,973,869	5,999,074	5,421,996	4,969,804	5,477,197	5,689,455	5,929,846
Culture and Recreation	808,552	1,379,729	1,436,929	1,523,598	1,586,212	1,533,461	1,690,445	1,153,120	1,351,032	2,149,818
Agriculture	618,419	557,732	611,106	578,484	748,004	616,736	648,641	366,038	502,343	477,964
Legal and Judicial	6,739,594	6,792,979	7,390,687	7,431,160	7,730,136	7,679,527	8,022,004	8,440,981	9,039,344	9,590,910
Interest on Debt	137,387	107,194	78,144	19,270	-	-	-	-	-	-
Total Governmental Activities	34,074,420	37,041,004	37,060,005	38,748,012	46,064,290	45,875,499	46,730,759	47,560,967	49,266,260	54,123,088
Business-Type Activities:										
Solid Waste	1,162,538	1,966,336	2,046,099	2,523,204	2,312,481	2,604,727	2,839,759	2,574,964	5,939,223	4,727,178
Emergency Communications	825,464	853,342	866,319	953,242	952,008	1,176,696	1,203,890	1,019,437	1,194,741	1,037,408
Wellness Complex	-	-	-	-	-	-	179,409	1,063,429	741,786	-
Total Business-Type Activities	-									
Activities Expenses	1,988,002	2,819,678	2,912,418	3,476,446	3,264,489	3,781,423	4,223,058	4,657,830	7,875,750	5,764,586
Total Primary Government Expenses	\$ 36,062,422	\$ 39,860,682	\$ 39,972,423	\$ 42,224,458	\$ 49,328,779	\$ 49,656,922	\$ 50,953,817	\$ 52,218,797	\$ 57,142,010	\$ 59,887,674
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,469,180	\$ 1,150,483	\$ 1,288,297	\$ 1,327,103	\$ 6,273,390	\$ 6,781,959	\$ 6,909,635	\$ 7,680,021	\$ 8,328,311	\$ 10,130,467
Public Safety	2,791,980	3,236,528	3,327,286	3,714,955	2,999,621	2,873,827	3,059,975	2,808,844	2,841,122	2,513,088
Road and Bridge	546,838	456,871	624,141	706,063	531,577	359,187	349,358	262,355	303,269	350,037
Health and Welfare	2,070,178	1,629,167	1,752,692	1,726,494	2,386,874	1,805,052	1,930,799	1,783,630	2,085,842	2,022,226
Culture and Recreation	122,925	172,329	174,932	183,989	186,206	166,689	117,293	182,678	282,263	559,105
Agriculture	302,974	221,064	154,149	145,529	21,132	90,759	111,874	119,767	83,457	70,757
Legal and Judicial	2,133,176	1,557,831	1,715,567	1,626,682	1,477,106	1,342,663	1,512,459	1,349,415	1,389,334	1,441,078
Operating Grants and Contributions	3,316,514	4,551,726	3,851,958	4,251,586	4,344,905	3,833,899	4,041,770	4,973,254	5,158,783	6,119,202
Capital Grants and Contributions	449,435	62,260	-	-	35,705	242,135	-	-	-	-
Total Governmental Activities	13,203,200	13,038,259	12,889,022	13,682,401	18,256,516	17,496,170	18,033,163	19,159,964	20,472,381	23,205,960
Business-Type Activities:										
Charges for Services:										
Solid Waste	3,431,885	3,347,621	3,842,661	3,759,341	3,696,005	3,875,520	4,227,895	4,407,737	4,825,277	5,318,573
Emergency Communications	938,321	940,063	1,038,221	1,024,932	909,431	1,033,413	975,250	905,405	823,482	1,176,518
Wellness Complex	-	-	-	-	-	-	20,180	138,200	181,942	-

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Capital Grants and Contributions	-	-	-	-	-	-	-	5,767,975	-	-	
Total Business-Type Activities	4,370,206	4,287,684	4,880,882	4,784,273	4,605,436	4,908,933	10,991,300	5,451,342	5,830,701	6,495,091	
Total Primary Government	<u>Program Revenues</u>	<u>17,573,406</u>	<u>17,325,943</u>	<u>17,769,904</u>	<u>18,466,674</u>	<u>22,861,952</u>	<u>22,405,103</u>	<u>29,024,463</u>	<u>24,611,306</u>	<u>26,303,082</u>	<u>29,701,051</u>
Net (Expense)/Revenue											
Governmental Activities	\$ (20,871,220)	\$ (24,002,745)	\$ (24,170,983)	\$ (25,065,611)	\$ (27,807,774)	\$ (28,379,329)	\$ (28,697,596)	\$ (28,401,003)	\$ (28,793,879)	\$ (30,917,128)	
Business-Type Activities	2,382,204	1,468,006	1,968,464	1,307,827	1,340,947	1,127,510	6,768,242	793,512	(2,045,049)	730,505	
Total Primary Government	<u>Net Expense</u>	<u>\$ (18,489,016)</u>	<u>\$ (22,534,739)</u>	<u>\$ (22,202,519)</u>	<u>\$ (23,757,784)</u>	<u>\$ (26,466,827)</u>	<u>\$ (27,251,819)</u>	<u>\$ (21,929,354)</u>	<u>\$ (27,607,491)</u>	<u>\$ (30,838,928)</u>	<u>\$ (30,186,623)</u>
General Revenues and Other Changes in Net Position											
Governmental Activities:											
Taxes:											
Property Taxes	\$ 19,457,501	\$ 21,645,628	\$ 21,678,352	\$ 21,385,999	\$ 21,551,491	\$ 23,033,584	\$ 24,504,736	\$ 25,354,131	\$ 25,130,998	\$ 26,295,677	
Sales Taxes	3,353,027	3,277,720	3,375,332	3,587,886	3,820,904	3,953,056	4,196,309	4,444,533	4,669,852	5,013,969	
Liquor Taxes	534,297	512,352	523,345	557,304	577,278	554,773	546,262	573,635	606,487	640,463	
Investment Income	480,740	205,578	137,511	103,394	(432,808)	451,198	603,882	442,131	77,545	153,052	
Sale of Property	-	-	-	51,534	(25,446)	-	-	-	-	-	
Miscellaneous	1,187,279	975,888	982,531	1,149,465	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	149,568	
Gain or Loss on Sale of Capital Assets	-	25,974	10,169	-	-	20,507	39,984	63,881	225,518	(68,995)	
Reclassification of Fund Net Position											
to/from Fiduciary Fund	-	-	-	-	(659,914)	-	508,425	-	-	-	
Transfers in (Out)	-	-	-	-	-	-	-	(900,211)	(240,324)	122,198	
Total Governmental Activities	<u>25,012,844</u>	<u>26,643,140</u>	<u>26,707,240</u>	<u>26,835,582</u>	<u>25,960,748</u>	<u>29,079,072</u>	<u>33,291,307</u>	<u>30,997,776</u>	<u>31,783,017</u>	<u>32,305,932</u>	
Business-Type Activities:											
Interest	71,199	4,790	28,696	12,664	16,148	13,854	13,169	14,137	3,392	7,937	
Gain/Loss on Capital Asset Disposal	-	-	-	-	222,875	58,000	-	-	-	(55,249)	
Miscellaneous	-	-	-	-	-	-	117,185	200,700	107,738	-	
Transfers in (Out)	-	-	-	-	-	-	-	900,211	240,324	(122,198)	
Total Business-Type Activities	<u>71,199</u>	<u>4,790</u>	<u>28,696</u>	<u>12,664</u>	<u>239,023</u>	<u>71,854</u>	<u>130,354</u>	<u>1,115,048</u>	<u>351,454</u>	<u>(169,510)</u>	
Total Primary Government	<u>\$ 25,084,043</u>	<u>\$ 26,647,930</u>	<u>\$ 26,735,936</u>	<u>\$ 26,848,246</u>	<u>\$ 26,199,771</u>	<u>\$ 29,150,926</u>	<u>\$ 33,421,661</u>	<u>\$ 32,112,824</u>	<u>\$ 32,134,471</u>	<u>\$ 32,136,422</u>	
Change in Net Position											
Governmental Activities	\$ 4,141,624	\$ 2,640,395	\$ 2,536,257	\$ 1,769,971	\$ (1,847,026)	\$ 699,743	\$ 4,593,711	\$ 2,596,773	\$ 2,989,138	\$ 1,388,804	
Business-Type Activities	2,453,403	1,472,796	1,997,160	1,320,491	1,579,970	1,199,364	6,898,596	1,908,560	(1,693,595)	560,995	
Total Primary Government	<u>\$ 6,595,027</u>	<u>\$ 4,113,191</u>	<u>\$ 4,533,417</u>	<u>\$ 3,090,462</u>	<u>\$ (267,056)</u>	<u>\$ 1,899,107</u>	<u>\$ 11,492,307</u>	<u>\$ 4,505,333</u>	<u>\$ 1,295,543</u>	<u>\$ 1,949,799</u>	

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund										
Non-spendable	\$ 75,000	\$ 75,000	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	1,574,947	1,121,537	3,890,449	5,291,041	2,633,175	2,859,755	3,707,312	3,840,954	4,070,637	4,256,456
Assigned	-	-	-	-	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000	4,238,638
Unassigned	5,647,881	6,556,616	5,045,545	4,482,497	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911	8,530,728
Total General Fund	<u>\$ 3,277,937</u>	<u>\$ 7,753,153</u>	<u>\$ 9,010,994</u>	<u>\$ 9,798,538</u>	<u>\$ 10,532,698</u>	<u>\$ 11,438,726</u>	<u>\$ 14,829,247</u>	<u>\$ 15,363,814</u>	<u>\$ 16,282,548</u>	<u>\$ 17,025,822</u>
All Other Governmental Funds										
Non-spendable	\$ 309,700	\$ 303,049	\$ 294,007	\$ 312,448	\$ 303,572	\$ 297,077	\$ 301,190	\$ 544,512	\$ 598,796	\$ 620,140
Restricted	1,214,847	1,561,130	2,332,597	1,616,127	868,782	973,959	1,032,694	1,237,471	1,332,869	2,029,006
Committed	1,171,775	2,049,056	6,737,732	8,606,465	4,818,360	4,764,071	4,963,170	5,548,260	6,049,028	6,229,031
Assigned	13,004,018	13,390,101	8,395,787	8,170,647	10,431,456	9,936,976	10,581,658	12,082,711	13,030,828	13,264,313
Unassigned	-	-	-	-	-	-	-	-	(8,631)	-
Total All Other Governmental Funds	<u>\$ 15,700,340</u>	<u>\$ 17,303,336</u>	<u>\$ 17,760,123</u>	<u>\$ 18,705,687</u>	<u>\$ 16,422,170</u>	<u>\$ 15,972,083</u>	<u>\$ 16,878,712</u>	<u>\$ 19,412,954</u>	<u>\$ 21,002,890</u>	<u>\$ 22,142,490</u>

BANNOCK COUNTY, IDAHO

Schedule 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
REVENUES										
Property Taxes	\$ 19,312,015	\$ 21,281,606	\$ 21,511,812	\$ 21,289,846	\$ 21,658,351	\$ 22,921,104	\$ 24,165,161	\$ 24,980,832	\$ 24,708,607	\$ 26,103,288
Licenses and Permits	406,215	386,692	397,003	404,759	455,409	365,146	395,958	410,330	444,580	473,149
Charges for Services	9,238,458	9,663,252	10,784,004	11,979,767	12,022,764	11,949,398	12,298,011	12,466,806	13,058,564	13,874,102
Intergovernmental	10,302,343	10,613,617	10,193,808	10,075,404	10,157,351	9,619,877	10,177,677	11,712,793	12,246,152	13,746,381
Fines and Costs	1,054,098	1,024,607	978,827	1,014,866	864,138	830,753	974,793	696,505	838,494	744,656
Interest	479,226	204,414	136,110	101,251	(432,808)	451,198	603,882	442,131	77,545	153,052
Other	309,982	382,333	361,191	500,038	364,938	296,737	2,196,544	312,086	839,234	555,157
Total Revenues	<u>41,102,337</u>	<u>43,556,521</u>	<u>44,362,755</u>	<u>45,365,931</u>	<u>45,090,143</u>	<u>46,434,213</u>	<u>50,812,026</u>	<u>51,021,483</u>	<u>52,213,176</u>	<u>55,649,785</u>
EXPENDITURES										
General Government	12,810,911	12,785,666	11,858,030	12,720,651	12,145,981	14,080,173	15,776,206	14,935,099	15,080,771	16,911,980
Public Safety	9,133,692	10,005,803	10,469,974	11,075,673	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964	12,386,049
Health and Welfare	4,225,727	4,811,214	5,614,276	5,050,518	6,369,153	5,852,356	5,397,832	5,342,133	5,576,042	5,759,873
Roads	3,176,262	4,149,399	3,995,967	4,586,710	4,501,187	4,387,235	4,409,343	4,798,830	5,141,290	5,551,188
Culture and Recreation	820,423	854,973	928,390	1,058,779	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329	2,001,826
Agriculture	575,439	546,520	645,949	544,136	1,462,670	591,080	640,263	343,153	486,847	469,798
Legal and Judicial	6,684,329	6,776,085	7,326,573	7,378,560	7,662,428	7,668,027	7,962,171	8,402,724	9,032,954	9,559,669
Capital Outlay	1,419,904	858,530	1,047,856	536,459	1,249,953	1,256,469	2,082,909	478,759	876,856	1,181,775
Debt Service										
Interest	133,032	102,962	71,112	18,306	-	-	-	4,702	3,770	2,834
Principal	620,000	650,000	690,000	725,000	-	-	-	204,095	249,721	248,625
Total Expenditures	<u>39,599,719</u>	<u>41,541,152</u>	<u>42,648,127</u>	<u>43,694,792</u>	<u>45,979,586</u>	<u>45,978,272</u>	<u>48,053,137</u>	<u>47,052,463</u>	<u>49,682,544</u>	<u>54,073,617</u>
Excess Revenues (Expenditures)	<u>1,502,618</u>	<u>2,015,369</u>	<u>1,714,628</u>	<u>1,671,139</u>	<u>(889,443)</u>	<u>455,941</u>	<u>2,758,889</u>	<u>3,969,020</u>	<u>2,530,632</u>	<u>1,576,168</u>
OTHER FINANCING SOURCES (USES)										
Issuance of Capital Leases	-	42,952	-	-	-	-	1,029,836	-	218,362	-
Sale of Assets	-	-	-	61,959	-	-	-	-	-	-
Transfers In	-	407,800	-	-	228,787	-	-	-	-	122,198
Transfers Out	-	(407,800)	-	-	(228,787)	-	-	(900,211)	(240,324)	-
Reclassification of Fund Balance	-	-	-	-	(659,914)	-	508,425	-	-	-
Total Other Financing Sources (Uses)	-	<u>42,952</u>	-	<u>61,959</u>	<u>(659,914)</u>	-	<u>1,538,261</u>	<u>(900,211)</u>	<u>(21,962)</u>	<u>122,198</u>
Net Change in Fund Balances	\$ 1,502,618	\$ 2,058,321	\$ 1,714,628	\$ 1,733,098	\$ (1,549,357)	\$ 455,941	\$ 4,297,150	\$ 3,068,809	\$ 2,508,670	\$ 1,698,366
Debt Service as a Percentage of Non-Capital Expenditures	2.0%	1.8%	1.8%	1.7%	0.0%	0.0%	0.0%	0.4%	0.5%	0.4%

BANNOCK COUNTY, IDAHO
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Schedule 5

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Residential Property	Commercial Property	Industrial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2009	\$ 3,307,014,876	\$ 1,207,916,268	\$ 50,919,010	\$ 1,294,723,399	\$ 3,271,126,755	0.005128558
2010	3,467,191,850	1,383,414,772	51,525,626	1,355,207,288	3,546,924,960	0.005168084
2011	3,445,350,516	1,424,080,953	51,054,267	1,319,411,521	3,601,074,215	0.005277434
2012	3,514,105,309	1,543,432,609	78,806,550	1,310,500,195	3,825,844,273	0.004821020
2013	3,496,553,515	1,652,838,689	67,825,040	1,263,932,224	3,953,285,020	0.004547074
2014	3,494,051,425	1,690,868,259	69,219,092	1,290,068,614	3,964,070,162	0.004919962
2015	3,530,883,208	1,707,194,867	65,010,922	1,309,052,511	3,994,036,486	0.005297957
2016	3,532,000,897	1,710,909,089	60,742,142	1,297,587,631	4,006,064,497	0.005282020
2017	3,568,931,471	1,760,882,441	62,564,445	1,349,463,461	4,042,914,896	0.005238810
2018	3,632,244,043	1,903,089,467	62,793,781	1,406,316,741	4,191,810,550	0.005365305

Source: Bannock County Assessor

Note: Property in Bannock County is reassessed at least once every five years. Property is assessed at actual market value, therefore, the assessed values are equal to actual values.

BANNOCK COUNTY, IDAHO

Schedule 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(amounts expressed in millionths)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
County Direct Rates										
Current Expense	1.648706	1.813212	1.617168	1.506027	1.242140	1.611413	1.940808	1.661806	1.590293	1.690945
Justice Fund	1.821710	1.665948	1.902182	1.801016	1.934081	1.966407	1.997279	1.980842	1.986662	2.000000
Indigent .....	.301662	.419556	.514805	.490215	.428706	.310881	.177684	.435293	.573027	.632277
District Court .....	.299399	.267018	.300738	.302567	.207703	.275239	.343356	.383616	.352745	.393500
Noxious Weed .....	.083801	.085556	.062282	.055706	.076476	.081505	.104876	.084841	.039417	.025921
Appraisal .....	.276562	.263944	.257141	.254317	.239453	.237651	.252321	.273067	.271121	.242347
Health District .....	.133124	.124517	.123697	.108174	.114830	.117882	.117243	.119746	.118749	.117526
Fair Exhibit .....	.115910	.128327	.092350	.102332	.116133	.086513	.121219	.099578	.083519	.024769
Fair Maintenance .....	.072643	.039165	.052470	.072442	.071252	.100000	.095572	.093880	.006201	.005783
Fair District .....	.002712	.002435	.002433	.002395	.002056	.002164	.002209	.002203	.002170	.001952
Historical Society .....	.016883	.014580	.014172	.012767	.013146	.019901	.019268	.018749	.011955	.026426
Veterans Memorial .....	.017552	.015751	.014807	.013189	.013191	.013228	.012830	.014474	.015260	.015033
Utility Refund	-	-	-	-	-	.008384	.020081	.018202	-	-
Junior College .....	.011538	-	-	-	-	-	-	-	-	-
Tort .....	.117160	.091569	.109392	.099873	.087907	.088794	.093211	.095723	.089585	.088826
Parks and Recreation	-	-	-	-	-	-	-	-	.098106	.100000
Jail Bond .....	.209196	.236506	.213797	-	-	-	-	-	-	-
Total Direct Rates	5.128558	5.168084	5.277434	4.821020	4.547074	4.919962	5.297957	5.282020	5.238810	5.365305
City Rates										
Pocatello	9.757247	9.577781	9.736059	8.955293	9.729799	9.939337	10.786575	10.766582	11.199993	11.368644
Chubbuck	8.404576	8.466774	9.150122	9.324266	9.829518	9.969299	9.967676	9.933799	10.140122	10.188661
Arimo	4.078537	3.443941	3.480932	3.402692	3.386011	3.232442	2.459950	5.706065	6.206224	6.073798
Downey	8.247613	8.080400	7.599204	7.272606	7.283541	7.240415	7.352288	7.171191	7.198792	7.196726
Lava	4.051553	3.781333	3.713400	3.534866	3.496066	3.584321	3.580861	3.735478	3.807307	3.757676
Inkom	6.144907	6.599927	6.694208	6.869464	6.980727	7.234260	7.963363	8.395090	8.739086	8.658328
McCammon	6.534995	6.003941	6.251052	5.977485	6.016324	6.072100	5.943871	6.028852	5.923124	5.745779
School District Rates										
Pocatello #25	4.249235	3.818912	3.861982	3.898239	4.010234	4.485625	4.142745	4.422426	3.942644	3.882583
Marsh Valley #21	2.717242	2.547681	2.579076	2.216803	2.093950	2.047254	2.116266	2.549467	2.471546	2.044222
Grace #148	1.470180	1.423313	2.991550	2.879078	3.506863	3.556709	3.745239	3.338645	3.222410	4.944006
Preston #201	2.330842	2.173326	2.682728	2.048435	2.111330	2.156781	1.420121	2.002823	1.953985	1.761711
Westside #202	1.488676	1.448022	1.402574	1.337006	1.302821	1.289242	1.280431	1.199511	1.197881	1.070810

(Continued)

BANNOCK COUNTY, IDAHO
 Last Ten Fiscal Years
 (amounts expressed in millionths)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Library District Rates										
South Bannock Free Library .....	.786528	.739162	.671497	.632218	.619774	.627281	.663313	.625523	.625579	.605802
Portneuf Free Library .....	.616595	.612910	.574978	.611269	.617396	.613554	.566615	.579006	.610923	.583499
Fire District Rates										
North Bannock .....	.496645	.470959	.501551	.497217	.507365	.514030	.527987	.550846	.555877	.551251
Pocatello Valley .....	.715572	.658739	.634803	.593330	.564401	.565845	.532188	.527999	.516931	.506056
McCammon .....	.526411	.514233	.522010	.506820	.466313	.465253	.477709	.498678	.500234	.502169
Downey	1.660636	1.556477	1.565219	1.567390	1.582319	1.583292	1.467374	1.507642	1.538891	1.587858
Jackson Creek .....	.917499	.930963	.956069	.909886	.881975	.907989	.958940	.953935	.845593	.855468
Lava	1.190343	1.103918	1.065921	1.074269	.996163	.953005	.933037	.926430	.908392	.896863
Arimo .....	.873831	.737635	.747094	.753676	.697707	.763835	.734806	.750626	.779526	.747916
Cemetery District Rates										
Marsh Valley .....	.347658	.300850	.227821	.203898	.196814	.184095	.199526	.223572	.179458	.179024
Arimo .....	.384240	.344073	.271172	.255226	.251345	.214351	.234536	.233699	.218435	.214250
Lava .....	.115472	.099823	.097484	.094451	.100986	.104846	.106758	.101785	.099137	.097166
McCammon .....	.270534	.257363	.249299	.240524	.235925	.234705	.233811	.232354	.238061	.221398
Swan Lake .....	.199156	.177460	.131834	.117460	.109603	.104797	.122577	.096795	.094554	.088196
Inkom .....	.144292	.143948	.148091	.143880	.143413	.146231	.152496	.151161	.150016	.153299
Highway District Rates										
Bannock County Road and Bridge . .	.636964	.605016	.427022	.406404	.561848	.458427	.482885	.850532	.727119	.674609
Downey-Swan Lake Highway .. .	.521265	.449885	.346584	.252727	.291349	.475454	.501600	.506098	.478823	.435618
Other Special District Rates										
Ambulance District .....	.254911	.254018	.254338	.241361	.400000	.397195	.402212	.398922	.399317	.400000
Mosquito Abatement District	-	.174602	.154464	.130555	.076160	.054958	.045397	.035503	.027504	.027026

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO
PRINCIPAL PROPERTY TAXPAYERS

Schedule 7

Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2018</u>			<u>2009</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Union Pacific Railroad	\$ 202,593,805	1	4.83 %	\$ 71,932,502	1	2.20 %
Pocatello Hospital LLC	114,018,370	2	2.72	-	-	-
Pacificorp	74,972,015	3	1.79	25,722,359	4	0.79
Amy's Kitchen	48,415,872	4	1.16	-	-	-
ON Semiconductor	43,562,522	5	1.04	64,968,190	3	1.99
Idaho Power Company	39,624,316	6	0.95	22,644,713	5	0.69
Idaho Central Credit Union	26,459,404	7	0.63	16,357,845	10	0.50
T7 POC LLC	22,578,100	8	0.53	-	-	-
Northwest Pipeline Corporation	20,078,976	9	0.48	16,485,164	9	0.50
Pine Ridge Land Company	19,713,755	10	0.47	19,750,700	7	0.60
Heinz Frozen Foods	-	-	-	66,681,746	2	2.04
Qwest Corporation	-	-	-	20,830,611	6	0.64
Costco Wholesale Corp	-	-	-	17,048,553	8	0.52
Total	<u>\$ 612,017,135</u>		<u>14.60 %</u>	<u>\$ 342,422,383</u>		<u>10.47 %</u>

Source: Bannock County Assessor

BANNOCK COUNTY, IDAHO
PROPERTY TAX LEVIES AND COLLECTIONS

Schedule 8

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collection in Subsequent</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2009	\$ 19,584,429	\$ 18,815,795	96.1%	\$ 552,900	\$ 19,368,695	98.9%
2010	21,538,260	20,864,839	96.9%	692,195	21,557,034	100.1%
2011	21,841,592	20,921,401	95.8%	660,983	21,582,384	98.8%
2012	22,165,316	20,693,305	93.4%	617,062	21,310,367	96.1%
2013	21,960,251	20,980,380	95.5%	570,532	21,550,912	98.1%
2014	23,272,429	22,057,535	94.8%	659,546	22,717,081	97.6%
2015	24,786,609	23,525,958	94.9%	603,214	24,129,172	97.3%
2016	26,152,972	24,403,075	93.3%	351,583	24,754,658	94.7%
2017	25,679,807	24,242,520	94.4%	250,822	24,493,342	95.4%
2018	26,896,654	25,523,716	94.9%	-	25,523,716	94.9%

Source: Bannock County Clerk

*Collections to date exceeded amounts to be collected due to Homeowner's Exemption recaptured monies i.e. taxpayers claimed invalid exemptions and had to pay the taxes.

BANNOCK COUNTY, IDAHO

Schedule 9

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates of Participation	Capital Leases				
2009	\$ 1,472,704.00	\$ -	\$ 320,059.00	\$ -	\$ -		\$ 1,792,763.00	0.08%	\$ 22.18
2010	650,106	-	328,862	-	-		978,968	0.04	11.86
2011	-	-	231,603	-	275,359		506,962	-	6.12
2012	-	-	162,286	-	-		162,286	-	1.94
2013	-	-	89,916	-	-		89,916	-	1.07
2014	-	-	-	-	-		-	-	-
2015	-	-	1,029,836	-	-		1,029,836	-	12.36
2016	-	-	825,741	-	-		825,741	-	9.86
2017	-	-	794,382	-	-		794,382	-	9.41
2018	-	-	545,757	-	-		545,757	-	6.40

¹ See Schedule 12 for personal income and population data. These ratios are calculated using the most currently available personal income (two years ago) and population (one year ago).

BANNOCK COUNTY, IDAHO
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Schedule 10

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amount Restricted for Payment of Principal	Net General Obligation Bonds	Percentage of Actual Taxable Value ¹ of Property	Per Capita ²
2009	\$ 2,065,000.00	\$ 592,296.00	\$ 1,472,704.00	5.00%	\$ 18.22
2010	1,415,000	764,894	650,106	2.00	7.88
2011	725,000	725,000	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-

Note: A cross-over refinancing was done in fiscal year 1998.

¹See Schedule 5 for property value data

²Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

Schedule 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$ 91,317,003	\$ 98,042,645	\$ 98,409,715	\$ 102,726,889	\$ 104,344,345	\$ 105,082,775	\$ 106,061,780	\$ 106,073,043	\$ 107,847,567	\$ 111,962,546
Total net debt applicable to limit	1,472,704	650,106	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 89,844,299</u>	<u>\$ 97,392,539</u>	<u>\$ 98,409,715</u>	<u>\$ 102,726,889</u>	<u>\$ 104,344,345</u>	<u>\$ 105,082,775</u>	<u>\$ 106,061,780</u>	<u>\$ 106,073,043</u>	<u>\$ 107,847,567</u>	<u>\$ 111,962,546</u>
Total net debt applicable to the limit as a percentage of debt limit	1.61%	0.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value (includes exemptions).....	\$ 5,598,127,291
Debt Limit (2% of assessed market value).....	111,962,546
Debt applicable to limit:	
General obligation bonds.....	-
Less: Amount set aside for repayment of obligation debt.....	-
Total net debt applicable to limit.....	-
Legal debt margin.....	<u>\$ 111,962,546</u>

Idaho Code: 31-1901; 50-1019 sets debt limitation to 2% of assessed market value.

BANNOCK COUNTY, IDAHO
DEMOGRAPHIC AND ECONOMIC STATISTICS

Schedule 12

Last Ten Calendar Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2009	80,812	\$ 2,176,269	\$ 26,930	7.5 %
2010	82,539	2,348,782	28,457	8.1
2011	82,839	2,370,984	28,621	8.4
2012	83,691	2,411,839	28,818	6.4
2013	83,800	2,511,627	29,972	6.4
2014	83,249	2,574,578	30,926	4.1
2015	83,347	2,672,358	32,063	3.6
2016	83,744	2,792,385	33,344	3.3
2017	84,377	2,928,660	34,709	2.9
2018	85,269	3,153,879	36,987	2.6

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

<u>Employer</u>	<u>2018</u>			<u>2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Idaho State University	3,600	1	8.51 %	3,300	1	8.63 %
Portneuf Medical Center	1,900	2	4.49	1,225	3	3.20
School District #25	1,600	3	3.78	1,700	2	4.44
ON Semiconductor	710	4	1.68	800	4	2.09
City of Pocatello	700	5	1.65	650	7	1.70
Idaho Central Credit Union	500	6	1.17	-	-	-
Amy's Kitchen	420	7	0.99	-	-	-
Allstate	410	8	0.97	-	-	-
Union Pacific Railroad	400	9	0.95	500	8	1.31
Bannock County	364	10	0.86	-	-	-
Convergys Customer Support	-	-	-	700	6	1.83
Wal-Mart	-	-	-	450	10	1.18
Heinz	-	-	-	735	5	1.92
Varsity Contractors	-	-	-	500	8	1.31
Total	<u>10,604</u>		<u>25.05 %</u>	<u>10,560</u>		<u>27.61 %</u>

Source: Bannock Development Corporation

BANNOCK COUNTY, IDAHO

Schedule 14

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government:										
Management	18	18	18	19	21	22	22	20	19	19
Administrative	35	35	36	33	36	35	36	37	35	36
Maintenance	3	3	3	3	3	4	4	7	7	6
Planning	3	3	3	3	2	1	1	1	1	1
Assessor/Appraisal ...	17	17	17	16	16	16	15	15	14	11
Public Safety:										
Management	11	11	11	11	11	10	10	10	11	11
Officers	71	70	68	70	70	70	70	80	79	84
Civilians	39	36	39	34	39	38	36	31	29	28
Road & Bridge:										
Management	7	6	7	8	8	7	6	5	4	6
Administrative	2	2	2	2	2	2	2	3	3	2
Road Workers	28	27	26	23	23	25	26	25	26	24
Health and Welfare:										
Management	4	5	6	5	5	4	4	4	5	4
Administrative	7	9	8	9	10	5	6	4	4	4
Equipment Operator ..	7	7	6	7	7	8	10	10	10	11
Culture and Recreation:										
Management	1	1	1	1	1	1	1	2	1	2
Administrative	1	2	2	2	2	2	1	1	2	1
Maintenance	2	2	2	2	2	2	4	7	8	7
Agriculture:										
Administrative	3	4	1	2	3	1	-	-	3	3
Operations	2	-	2	2	2	2	3	4	-	-
Legal and Judicial:										
Management	7	7	6	6	6	6	7	9	10	9
Administrative	52	52	47	50	50	49	51	52	47	48
Probation	18	19	20	20	21	21	21	21	19	20
Attorneys	14	14	14	14	14	14	14	15	18	21
Security	10	9	10	10	10	10	10	10	9	9
Total	<u>362</u>	<u>359</u>	<u>355</u>	<u>352</u>	<u>364</u>	<u>355</u>	<u>360</u>	<u>373</u>	<u>364</u>	<u>367</u>

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Registered Voters	39,709	40,495	41,526	37,751	40,155	36,188	38,924	41,309	40,325	41,280
Votes Cast in Last Election	8,695	23,916	39,856	6,465	13,188	13,741	6,693	34,388	11,031	29,444
Marriage Licenses Issued	654	725	639	672	600	667	581	566	624	657
Documents Recorded	27,249	22,034	19,867	22,482	21,633	16,894	18,065	18,634	19,149	19,130
Passports Issued	-	-	-	-	-	-	1,010	1,314	1,326	1,232
Building Permits Issued	212	172	186	116	313	137	176	158	141	107
Veteran's Services										
Appointments	1,111	868	664	701	709	819	713	626	519	687
Claims Filed	475	410	350	386	433	420	274	238	256	327
Calls Received	1,683	1,236	938	2,916	2,171	1,865	1,898	1,443	1,097	1,226
Circuit Breaker Applicants	-	-	1,478	1,472	1,350	1,357	1,307	1,282	1,264	1,235
New Construction Parcels	-	-	260	243	255	285	260	214	336	219
Public Safety										
Average Beds Utilized in County Jail	218	214	222	236	224	212	242	249	262	283
Average Cost of Inmate Per Day in County Jail ..	\$ 66.60	\$ 72.89	\$ 69.53	\$ 67.75	\$ 76.95	\$ 87.60	\$ 75.54	\$ 76.00	\$ 75.97	\$ 79.46
Youths Admitted to Detention	701	623	706	664	602	570	493	493	384	446
Average Length of Stay in Detention	9	7	7	8	8	8	7	9	11	9
Roads										
Miles of Dust Control/Road Maintenance	4	30	29	18	67	68	70	80	60	71
Miles of Asphalt Overlay	1	3	4	11	7	9	12	8	12	12
Miles of Road Chipped & Sealed	-	23	15	19	15	13	14	15	27	2,739
Traffic Sign Maintenance	-	-	-	-	-	-	-	628	711	611
Hours Spent on Snow Removal & Sanding	5,022	4,573	5,421	1,969	4,470	2,981	2,148	4,997	6,538	4,316
Health & Welfare										
Ambulance Calls Responded to	5,152	5,092	5,705	6,966	5,936	6,206	6,761	7,229	6,946	7,214
Ambulance Out of Town Transfers	100	111	117	137	73	107	159	144	249	217
Indigent Claims Reviewed (July-June FY)	416	391	473	387	405	334	304	346	344	344
Indigent Claims Paid (July-June FY)	222	268	237	185	157	209	126	142	126	114
Landfill Refuse Collected (tons)	84,841	81,977	100,879	116,423	99,568	105,052	111,406	114,229	128,843	120,548
Customers on "Free Days"	1,198	809	1,044	952	831	1,062	557	789	773	745
Tons Received on "Free Days"	469	327	473	512	551	581	309	479	326	551

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Culture & Recreation										
Events Booked at Events Center	47	43	83	101	113	353	347	377	644	696
Days Fairgrounds Used	365	365	365	365	365	365	365	365	365	29
Events Booked at Wellness Complex	-	-	-	-	-	-	10	200	214	328
Agriculture										
Hours Spent Spraying Roadside Weeds	1,825	1,514	1,214	961	1,048	1,425	1,382	1,137	1,302	332
Curriculum Classes Taught by Agents	261	255	265	184	143	44	153	N/A	68	186
Contacts from Outside Sources in Ag Ext.	49,786	69,965	31,358	30,178	43,808	13,201	11,485	N/A	106,133	18,236
4-H/FCS/Ag Programs Held by Ag Extension* ...	47	100	88	65	53	51	-	N/A	611	97
Legal & Judicial										
Parenting Classes Held	15	-	16	17	17	16	15	15	16	16
Attendance for Silver Linings Class	206	190	167	204	182	160	150	182	194	206
Silver Linings Classes	15	15	17	17	17	16	15	15	16	16
Drug Court Graduates/Felony & DUI	27	22	17	5	15	13	11	11	6	6
Citizens Helped by Court Assistance	5,760	6,956	4,082	6,804	4,783	4,466	3,735	N/A	2,340	5,920
Caseload for Misdemeanor Probation	2,197	2,064	3,217	1,951	1,703	1,927	2,093	904	1,968	964
Caseload Court Service's Pretrial Release	101	99	142	148	133	117	204	128	137	121
Magistrate Case Filings:										
Civil Cases	4,361	4,491	5,390	5,692	4,979	5,205	4,473	4,488	5,056	4,868
Criminal Cases	22,166	20,041	21,092	20,144	17,844	17,319	18,783	16,232	14,775	14,914
Juvenile Criminal Cases	2,753	1,679	1,241	1,098	990	930	776	853	858	728

* Numbers are reported in Curriculum Classes taught by Agents.

N/A indicates information not available from department

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government:										
Buildings	5	5	5	5	6	6	6	6	6	6
Vehicles and Equipment	3	-	-	1	2	2	4	6	11	7
Public Safety:										
Patrol Units	52	53	57	58	51	57	59	62	64	66
Buildings	3	3	7	7	7	8	8	8	8	8
Equipment	16	17	19	21	20	22	25	28	27	24
Road & Bridge:										
Streets (in miles)	474	476	470	466	466	471	471	471	467	467
Bridges	21	21	21	21	22	22	22	22	22	22
Signs	451	451	451	451	451	451	451	451	451	451
Buildings	3	3	4	4	4	5	5	5	6	6
Vehicles and Equipment	84	86	88	88	90	90	89	88	89	89
Health and Welfare:										
Buildings	2	2	7	7	7	8	8	8	8	8
Vehicles and Equipment	16	18	21	21	23	23	28	28	34	38
Ambulances	10	10	11	10	10	10	11	11	12	13
Culture and Recreation:										
Buildings	14	14	14	14	14	15	25	26	26	26
Vehicles and Equipment	4	4	4	5	5	5	6	9	9	9
Agriculture:										
Equipment	5	6	7	7	7	7	7	7	5	5
Buildings	-	-	1	1	1	1	2	2	2	2
Vehicles	-	-	-	-	-	-	-	1	1	1
Legal and Judicial:										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	1	1	1	1	1	2	2

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2018

<u>Federal Grant/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Disbursements/Expenditures</u>	<u>Total</u>
<u>DEPARTMENT OF AGRICULTURE:</u>				
Passed through the				
Super. Of Public Instruction:				
School Breakfast Program (a)	10.553	201616N109947	\$ 458	
School Breakfast Program (a)	10.553	201717N109947	8,241	
National School Lunch Program (a)	10.555	201616N109947	847	
National School Lunch Program (a)	10.555	201717N109947	<u>15,812</u>	\$ 25,358
<u>DEPARTMENT OF THE INTERIOR:</u>				
Payment in Lieu of Taxes-PILT	15.226		<u>501,506</u>	501,506
<u>DEPARTMENT OF JUSTICE:</u>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0028	110,549	
Bulletproof Vest Partnership Program	16.607	2016-BU-BX-1608-0540	1,676	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0415	<u>19,687</u>	131,912
<u>DEPARTMENT OF TRANSPORTATION:</u>				
Highway Planning and Construction (b)	20.205	20028	45,099	
Passed through the				
Idaho Department of Transportation:				
State and Community Highway Safety (c)	20.600	PT-2017-00-00-00	19,174	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		1,200	
National Priority Safety Programs (c)	20.616	SID18EE/SID18ED/SID18EC	10,538	
National Priority Safety Programs (c)	20.616	405CSKD1802	<u>22,386</u>	98,397
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>				
Passed through the				
Idaho Department of Health & Welfare:				
Block Grants for Prevention and Treatment of Substance Abuse	93.074	SFY2018SABG	9,080	
Epidemiology & Laboratory Capacity for Infectious Diseases	93.959	6U50CK000424-02	<u>8,500</u>	17,580
<u>DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed through the				
Idaho Bureau of Homeland Security:				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00058	70,597	
Emergency Management Performance Grants	97.042	EMS-2016-EP-00004S	37,664	
Administered by the				
Idaho Bureau of Homeland Security:				
Homeland Security Grant Program Direct to Vendor	97.067	EMW-2016-SS-00028	58,881	
Homeland Security Grant Program Direct to Vendor	97.067	EMW-2017-SS-00054	<u>74,660</u>	241,802
Total Federal Financial Assistance				<u>\$ 1,016,555</u>
(a) Child Nutrition Cluster	\$25,358			
(b) Highway Planning and Construction Cluster	45,099			
(c) Highway Safety Cluster	52,098			

See following Note to the Schedule of Expenditures of Federal Awards.

BANNOCK COUNTY, IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2018

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Bannock County, Idaho under programs of the federal government for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bannock County, Idaho, it is not intended to and does not present the financial position, changes in net position, or cash flows of Bannock County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting as described in Note I-C to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. De Minimis Indirect Cost Rate

Bannock County, Idaho has elected to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

Note 4. Pass-Through Subrecipients

Bannock County, Idaho has elected not to pass-through federal funds to any subrecipients.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of County Commissioners
Bannock County, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Bannock County's basic financial statements and have issued our report thereon dated March 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bannock County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bannock County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bannock County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies [2018-001].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bannock County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questions costs as items [2018-002].

Bannock County's Responses to Findings

Bannock County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Bannock County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deaton & Company

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Certified Public Accountants
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(208) 232-5825
Members of the Idaho Society of Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Bannock County, Idaho

Report on Compliance for Each Major Federal Program

We have audited Bannock County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bannock County's major federal programs for the year ended September 30, 2018. Bannock County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bannock County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bannock County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Bannock County's compliance.

Opinion on Each Major Federal Program

In our opinion, Bannock County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Report on Internal Control Over Compliance

Management of Bannock County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bannock County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bannock County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Pocatello, Idaho
March 26, 2019

BANNOCK COUNTY, IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

SECTION I - SUMMARY OF AUDITOR RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major programs

Material weaknesses identified? None reported

Significant deficiencies identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Major programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
15.226	Payment in Lieu of Taxes - PILT

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualifies as a low-risk auditee? Yes

BANNOCK COUNTY, IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2018

SECTION II - FINDINGS - FINANCIAL STATEMENT AUDITS

2018-001

Criteria: The U.S. Government Accountability Office provides a *Green Book* that sets standards for an effective internal control system for federal agencies. The *Green Book* may also be adopted by local governments. The *Green Book* includes monitoring as an important part of an organization's internal control system. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results. Management should remediate identified internal control deficiencies on a timely basis.

Condition: The County has two categories of property with assessment levels less than 90% or greater than 110% as required by the Idaho State Tax Commission.

Effect: The County was out of compliance with the 2017-2018 Ratio Study Manual Rule 131.

Cause: The County's policies and procedures did not require sufficient monitoring activities of the County's internal control system to maintain compliance with requirements of the Idaho State Tax Commission.

Recommendation: We recommend the County review the policies and procedures and systems of internal controls to ensure assessments are within the allowed levels of the ratio study standards.

Views of Responsible Officials: The County agrees with the finding and will review the system of internal controls concerning these processes to ensure compliance with the Idaho State Tax Commission.

2018-002

Criteria: The County is required to have property assessment to be in compliance with ratio study standards found in Rule 131 as explained in the "2017-2018 Ratio Study Manual."

Condition: The County has two categories of property with assessment levels less than 90% or greater than 110% as required by the Idaho State Tax Commission.

Effect: The County was out of compliance with the 2017-2018 Ratio Study Manual Rule 131.

Cause: The County's policies and procedures and internal control structure were not sufficient to ensure compliance with assessment standards of the Idaho State Tax Commission.

Recommendation: We recommend the policies and procedures and systems of internal controls be reviewed to ensure assessments are within the allowed levels of the ratio study standards.

Views of Responsible Officials: The County agrees with the finding and will review the system of internal controls concerning these processes to ensure compliance with the Idaho State Tax Commission.

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None