

BANNOCK COUNTY STATE OF IDAHO

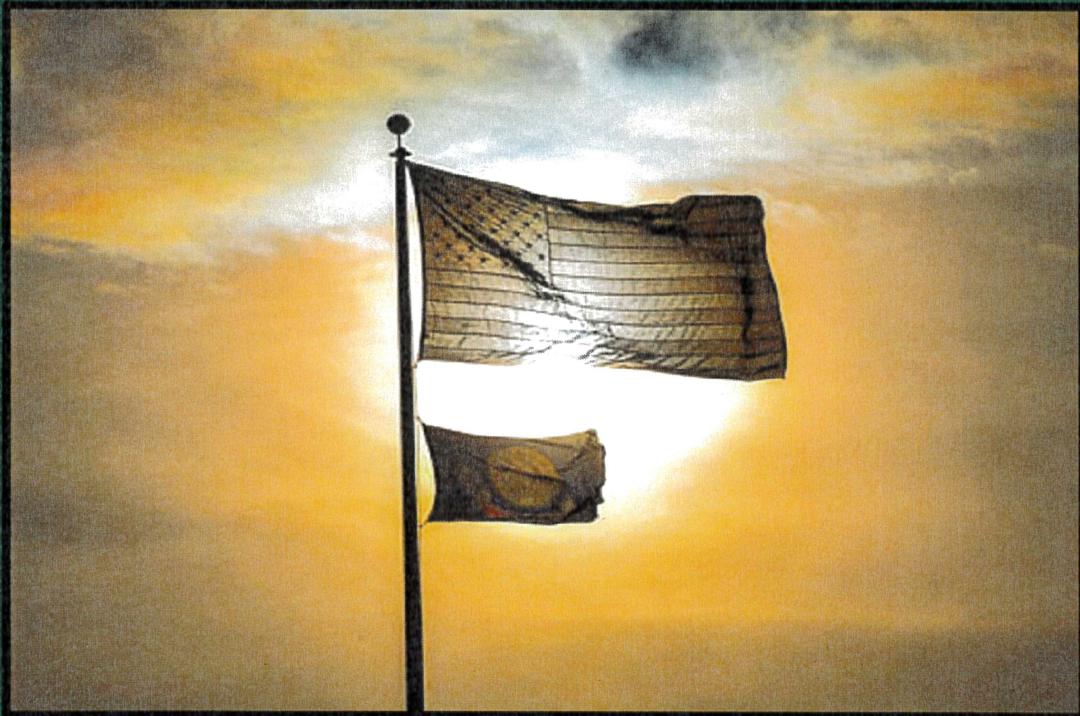


Photo by Eldridge C. Kern Jr.

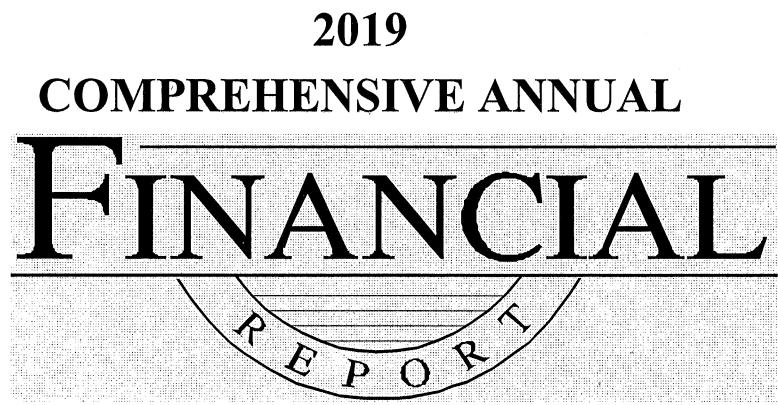
2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019

JASON C. DIXON, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

**BANNOCK COUNTY
STATE OF IDAHO**



**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

JASON C. DIXON, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	1
GFOA Certificate of Achievement	4
Organizational Chart	5
Elected Officials Information	6
County and State Officials Information	7
Classification of Funds	8

FINANCIAL SECTION

Independent Auditor's Report	9
Management's Discussion and Analysis	11

Basic Financial Statements:

Government-Wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22

Fund Financial Statements:

Governmental Funds:	
Narrative	23
Balance Sheet	24
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	28

Proprietary Funds:

Narrative	29
Statement of Net Position	30
Statement of Revenues, Expenses, and Changes in Net Position	31
Statement of Cash Flows	32

Fiduciary Funds:

Narrative	33
Statement of Fiduciary Net Position	34

Notes to the Financial Statements:

Note I. Summary of Significant Accounting Policies	35
Note II. Detailed Notes on All Funds	40
Note III. Other Information	47

Required Supplementary Information Other Than MD&A:

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Major Funds:	
General Fund	55
Justice Fund	59
Road and Bridge	61
Ambulance District	62

BANNOCK COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

TABLE OF CONTENTS (Continued)

Schedule of Employer Share of Net Pension Liabilities	63
Schedule of Employer Contributions	63
Schedule of Changes in Total OPEB Liabilities and Related Ratios.....	63
Notes to Required Supplementary Information:	
Budgetary Reporting, Stewardship, Compliance, and Accountability	64
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds:	
Narrative	66
Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	72
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
District Court Special Revenue Fund	77
Fair District Special Revenue Fund	78
Fair Maintenance Special Revenue Fund	79
Fair Exhibit Special Revenue Fund	80
Health District Special Revenue Fund	81
Historical Society Special Revenue Fund	82
Indigent Special Revenue Fund	83
Junior College Special Revenue Fund	84
Parks and Recreation Fund	85
Appraisal Special Revenue Fund	86
Veterans Memorial Special Revenue Fund	87
Noxious Weed Special Revenue Fund	88
Mosquito Abatement Special Revenue Fund	89
PILT Special Revenue Fund	90
Snowmobile Special Revenue Fund	91
County Boat Special Revenue Fund	92
Juvenile Facility Special Revenue Fund	93
Grants Special Revenue Fund	94
Fiduciary Funds:	
Narrative	95
Combining Statement of Changes in Assets and Liabilities - Agency Funds	96
Capital Assets Used in the Operation of Governmental Funds:	
Schedule by Source	100
Schedule by Function and Activity	101
Schedule of Changes by Function and Activity	102

BANNOCK COUNTY, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

TABLE OF CONTENTS (Continued)

STATISTICAL SECTION

Narrative - Index:	103
Financial Trends:	
Government-Wide:	
Net Position by Component, Last Ten Fiscal Years	104
Changes in Net Position, Last Ten Fiscal Years	105
All Governmental Funds:	
Fund Balances, Governmental Funds, Last Ten Fiscal Years	107
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years	108
Revenue Capacity:	
Assessed Value and Actual Value of Taxable Property, Last Ten Fiscal Years	109
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years	110
Principal Property Taxpayers, Current Year and Nine Years Ago	112
Property Tax Levies and Collections, Last Ten Fiscal Years	113
Debt Capacity:	
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	114
Ratios of Net General Bonded Debt Outstanding, Last Ten Fiscal Years	115
Legal Debt Margin Information, Last Ten Fiscal Years	116
Demographic and Economic Information:	
Demographic and Economic Statistics, Last Ten Calendar Years	117
Principal Employers, Current Calendar Year and Nine Years Ago	118
Operating Information:	
Full-Time Equivalent County Government Employees by Function/Program, Last Ten Fiscal Years	119
Operation Indicators, Last Ten Fiscal Years	120
Capital Assets by Function/Program, Last Ten Fiscal Years	122
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"	123
Schedule of Findings and Reponses	125

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

April 2, 2020

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, 2019. 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.

WIPFLI, LLP 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, 2019, 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, 2019, 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 87,138. 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.

As of September 30, 2019, local unemployment is 2.7 percent while the state average was 2.9 percent; both were lower than the national average rate of 3.6 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 finished installing a second generator at our Landfill during fiscal year 2019. The County is projecting 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, 2018. This was the twenty-fifth 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,

A handwritten signature in blue ink, appearing to read "JCD".

Jason C. Dixon
County Clerk



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to
Bannock County
Idaho

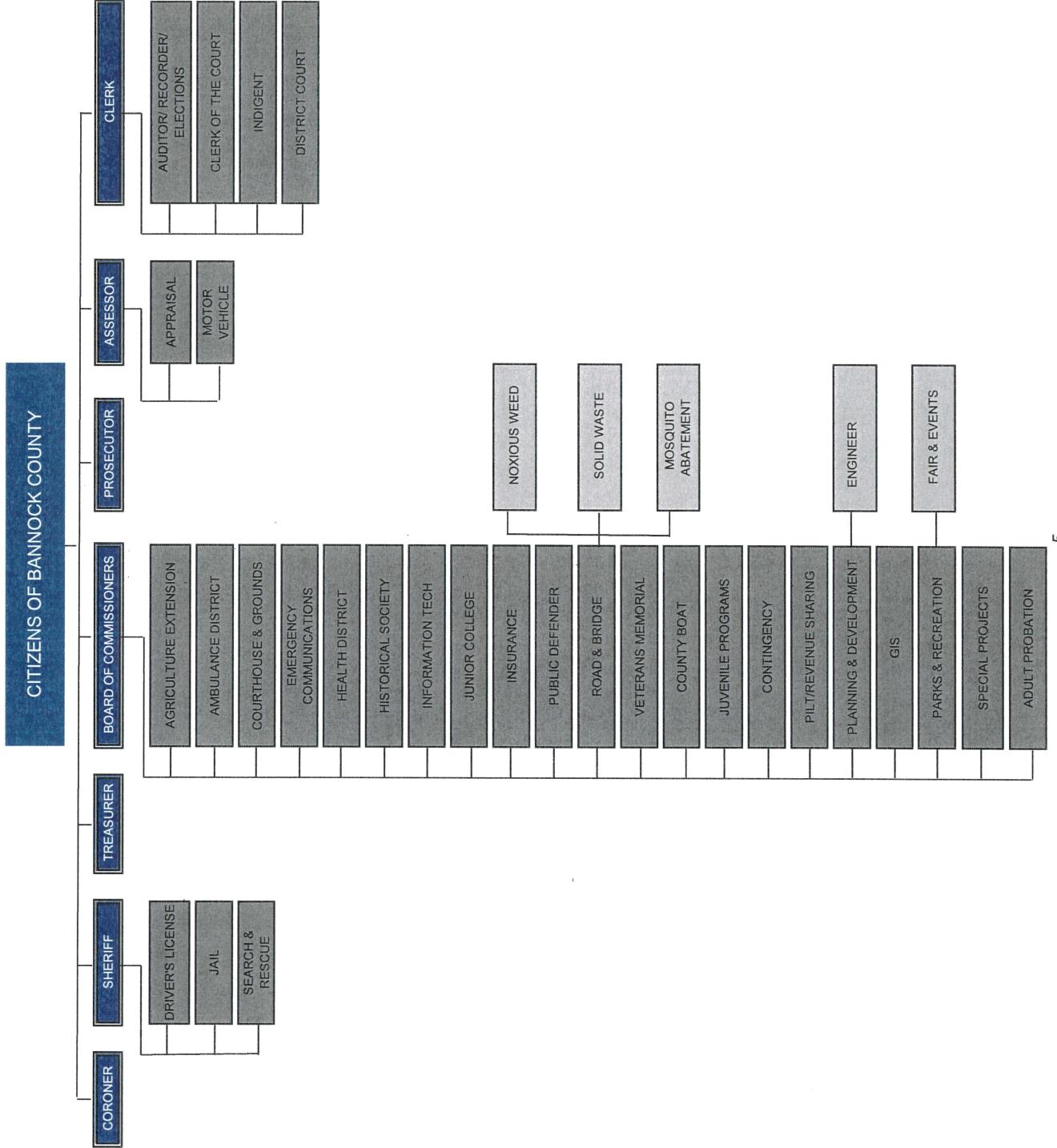
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
September 30, 2019



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2019

MEMBERS OF UNITED STATES CONGRESS

Mike Crapo	(01/06/99)	United States Senator
James E. Risch	(01/06/09)	United States Senator
Russ Fulcher	(01/14/19)	Representative in 1st Congressional District
Mike Simpson	(01/06/99)	Representative in 2nd Congressional District

MEMBERS OF STATE LEGISLATURE

Executive

Brad Little	(01/14/19)	Governor
Janice McGeachin	(01/14/19)	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
Julie A. Ellsworth	(01/14/19)	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
Kevin Andrus	(2019)	State Representative, Position B

Legislative District No. 29

Mark Nye	(2017)	State Senator
Chris Abernathy	(2019)	State Representative, Position A
Elaine Smith	(2001)	State Representative, Position B

ELECTED COUNTY OFFICERS

Ernie Moser	(01/14/19)	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
Jason C. Dixon	(01/14/19)	Clerk-Auditor-Recorder
Jennifer Clark	(01/14/19)	Treasurer
Sheri Davies	(01/14/19)	Assessor
Lorin W. Nielsen	(01/16/96)	Sheriff
Ely Taysom	(01/14/19)	Coroner

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2019

DEPARTMENT HEADS

Gordon Howell	Data Processing
Guy Patterson	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)

Robert Naftz	(2009)	Administrative District Judge
Mitchell W. Brown	(2008)	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
Aaron N. Thompson	(2018)	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 Sheriff/Jail Commissioners Coroner Clerk of District Court County Operations 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 Public Safety General Government Health Legal and Judicial General Government 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

Honorable 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, Idaho, (the County) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the 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; 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 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 of 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, Idaho as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

Other Matters – Prior Year and Summarized Comparative Information

The financial statements of Bannock County, Idaho for the year ended September 30, 2018, were audited by another auditor, who expressed an unmodified opinion on those statements on March 26, 2019. In our opinion, the

summarized comparative information presented herein as of and for the year ended September 30, 2018, 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 require that the management's discussion and analysis, budgetary comparison information, and other required supplementary information on pages 11 through 20 and pages 55 through 64 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, 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 Matters - Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other schedules listed in the table of contents 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. In our opinion, the combining and individual nonmajor fund financial statements and other schedules listed in the table of contents 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 April 2, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
CPAs and Consultants

Idaho Falls, Idaho
April 2, 2020

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, 2019. 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 \$92,313,299 (net position). Of this amount, \$32,725,299 (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 \$1,620,118.
- At the end of the current fiscal year, total fund balance for the General Fund was \$18,161,317 or 85 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$576,458 over budget.
- Bannock County allowed 65 percent of the \$3,062,359 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-two 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. Both funds are considered to be major funds of Bannock County.

The basic proprietary fund financial statements can be found on pages 29-32 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 pages 33- 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

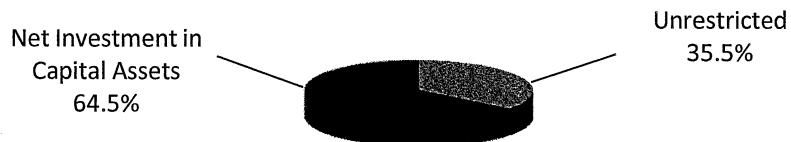
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by \$92,313,299 at the close of the most recent fiscal year.

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	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and Other Assets	\$ 45,917,050	\$ 43,532,373	\$ 8,566,854	\$ 10,149,487	\$ 54,483,904	\$ 53,681,860
Capital Assets	24,778,749	25,186,217	35,105,014	34,498,176	59,883,763	59,684,393
Total Assets	70,695,799	68,718,590	43,671,868	44,647,663	114,367,667	113,366,253
Deferred Outflows of Resources ..	1,930,356	1,995,298	62,955	89,653	1,993,311	2,084,951
Total Assets and Deferred Outflows of Resources						
Outflows of Resources	<u>\$ 72,626,155</u>	<u>\$ 70,713,888</u>	<u>\$ 43,734,823</u>	<u>\$ 44,737,316</u>	<u>\$ 116,360,978</u>	<u>\$ 115,451,204</u>
Liabilities:						
Long-Term Liabilities Outstanding ..	\$ 10,724,206	\$ 12,167,939	\$ 5,941,961	\$ 5,573,723	\$ 16,666,167	\$ 17,741,662
Other Liabilities	3,734,275	3,263,615	508,903	1,868,861	4,243,178	5,132,476
Total Liabilities	14,458,481	15,431,554	6,450,864	7,442,584	20,909,345	22,874,138
Deferred Inflows of Resources	3,026,016	1,812,925	112,318	70,960	3,138,334	1,883,885
Total Liabilities and Deferred Inflows of Resources						
Inflows of Resources	<u>17,484,497</u>	<u>17,244,479</u>	<u>6,563,182</u>	<u>7,513,544</u>	<u>24,047,679</u>	<u>24,758,023</u>
Net Position:						
Net Investment in Capital Assets ..	24,483,056	24,640,460	35,105,014	34,498,176	59,588,070	59,138,636
Unrestricted	30,658,602	28,828,949	2,066,627	2,725,596	32,725,229	31,554,545
Total Net Position	55,141,658	53,469,409	37,171,641	37,223,772	92,313,299	90,693,181
Total Liabilities, Deferred Inflows, and Net Position						
Outflows of Resources	<u>\$ 72,626,155</u>	<u>\$ 70,713,888</u>	<u>\$ 43,734,823</u>	<u>\$ 44,737,316</u>	<u>\$ 116,360,978</u>	<u>\$ 115,451,204</u>

The majority of Bannock County's net position (65 percent) is net investment in capital assets. The remaining balance of \$32,725,299 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Government Net Position at 2019

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 \$1,620,118 during the current fiscal year. The net investment in capital assets increased by \$499,434. Unrestricted net position increased by \$1,170,684; which is comprised of an increase in unrestricted net position for governmental activities of \$1,829,653 and a decrease for business-type activities of \$658,969.

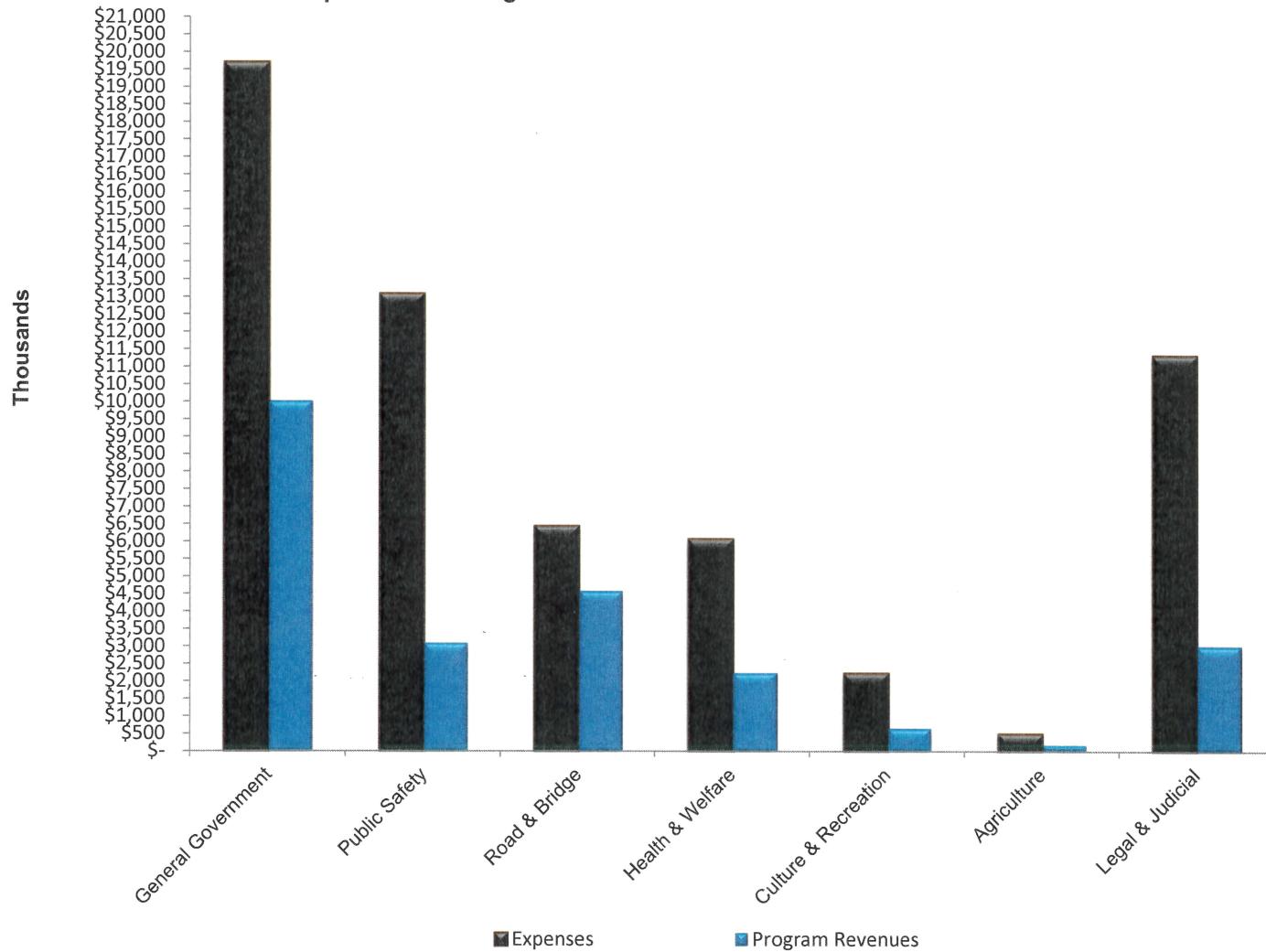
Bannock County's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 15,807,523	\$ 17,086,758	\$ 6,357,798	\$ 6,495,091	\$ 22,165,321	\$ 23,581,849
Operating Grants and Contributions	7,929,414	6,119,202	-	-	7,929,414	6,119,202
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	28,253,198	26,295,677	-	-	28,253,198	26,295,677
Other Taxes	6,021,206	5,654,432	-	-	6,021,206	5,654,432
Other	2,969,354	233,625	169,629	(47,312)	3,138,983	186,313
Total Revenues	60,980,695	55,389,694	6,527,427	6,447,779	67,508,122	61,837,473
Expenses:						
General Government	19,695,313	17,344,212	-	-	19,695,313	17,344,212
Public Safety	13,081,734	12,808,406	-	-	13,081,734	12,808,406
Road and Bridge	6,435,376	5,821,932	-	-	6,435,376	5,821,932
Health and Welfare	6,065,430	5,929,846	-	-	6,065,430	5,929,846
Culture and Recreation	2,217,981	2,149,818	-	-	2,217,981	2,149,818
Agriculture	492,128	477,964	-	-	492,128	477,964
Legal and Judicial	11,320,484	9,590,910	-	-	11,320,484	9,590,910
Solid Waste	-	-	5,340,075	4,727,178	5,340,075	4,727,178
Emergency Communications	-	-	1,239,483	1,037,408	1,239,483	1,037,408
Total Expenses	59,308,446	54,123,088	6,579,558	5,764,586	65,888,004	59,887,674
Increase in Net Position	1,672,249	1,266,606	(52,131)	683,193	1,620,118	1,949,799
Transfers In (Out)	-	122,198	-	(122,198)	-	-
Change in Net Position	1,672,249	1,388,804	(52,131)	560,995	1,620,118	1,949,799
Net Position - Beginning	53,469,409	47,658,782	37,223,772	42,039,108	90,693,181	89,697,890
Reclassification of Net Position	-	5,376,331	-	(5,376,331)	-	-
Prior Period Adjustment	-	(954,508)	-	-	-	(954,508)
Adjusted Net Position, Beginning	53,469,409	52,080,605	37,223,772	36,662,777	90,693,181	88,743,382
Net Position - Ending	\$ 55,141,658	\$ 53,469,409	\$ 37,171,641	\$ 37,223,772	\$ 92,313,299	\$ 90,693,181

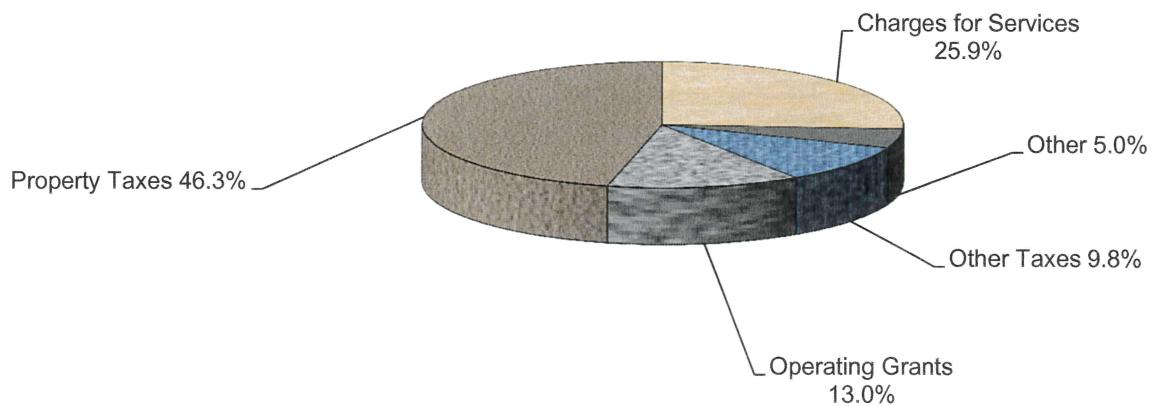
Governmental Activities. Governmental activities increased Bannock County's net position by \$1,672,249, as compared to an increase of \$1,388,804 in fiscal year 2018. For comparison purposes, most revenue categories experienced growth. Property taxes increased by \$1,957,521 and sales tax receipts increased by about \$298,000. These increases in revenue were offset with added expenses that also increased by about \$5,200,000.

Expenditures increased due to the aggressive approach by current commission to meet departmental needs by adding personnel needs and operating authority.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

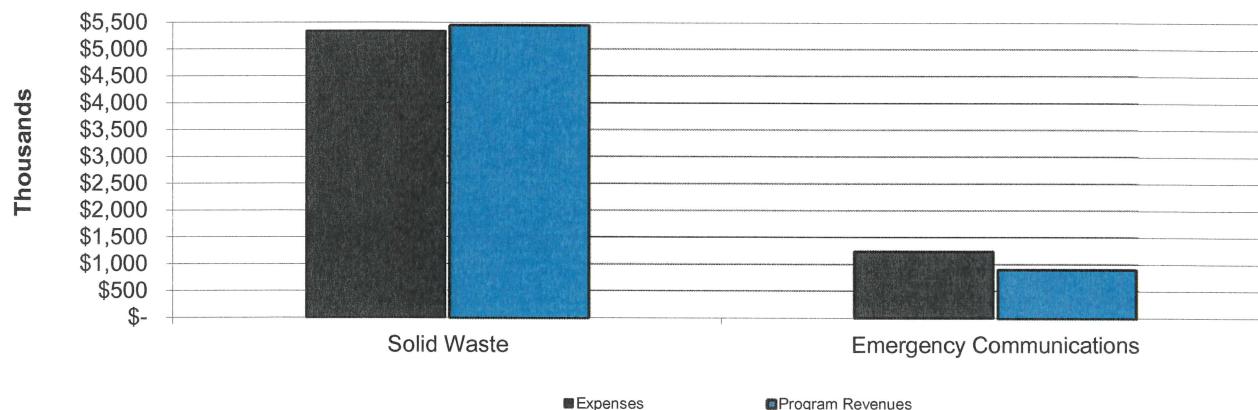


Even though property taxes (46 percent) provide the largest percentage of County revenue, charges for services (26 percent) and operating grants (13 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

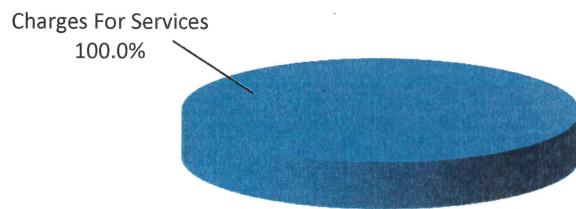
Business-Type Activities. Business-type activities decreased Bannock County's net position by \$52,131. An increase occurred in net investment in capital assets by \$606,838 and a decrease in unrestricted net position by \$658,969, these decreases were due to an increase in projects in emergency communications.

Revenues within business-type activities have reached a plateau. The landfill has received an increase in revenue of \$151,078 when compared to last fiscal year from gate fee and city residential revenues, while revenue in emergency communications declined by \$126,679.

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 \$40,991,813. Bannock County has non-spendable fund balances of \$593,494 held for inventory. Restricted fund balance monies include grant programs totaling \$1,068,283 and funding restricted programs of \$440,083. Committed fund balance totals \$10,912,151 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 \$10,919,119. 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 51 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund increased by \$1,135,495 at the end of the current fiscal year. This is due to receiving unanticipated revenues of \$3.9 million; \$1.06 million from revenue sharing, \$987,000 from charges for services that were unexpected, as well as an excess of \$320,000 from licenses and permits. The extra revenue dollars exceeded the planned use of reserves that were budgeted to be used.

The Justice Fund saw an increase in fund balance of \$536,072. Expenditures came in under budget in the Sheriff's department by \$224,000 and Jail by \$222,000. Revenues have become less predictable, but still exceeded projections; sales tax revenue exceeded budget by \$225,000 and charges for services exceeded budget by \$182,000. It was anticipated \$615,000 of reserves would be used, instead reserves were built by over \$500,000.

The Road and Bridge Fund had a decrease in fund balance by \$125,509. It was anticipated to use \$1,105,000 but because of unanticipated revenues and expenditures coming in under budget, only \$125,000 was used.

The Ambulance Fund had an increase in fund balance of \$253,644. 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 \$1,695,884 and the Emergency Communications operation was \$370,743. The total change in net position for the Solid Waste Fund was an increase of \$129,576 and a decrease in the Emergency Communications Fund of \$181,707.

The Solid Waste Fund has been building reserves to cover remediation costs and other capital needs, such as liners to cover refuse as capacity space fills in cell 4.

The Emergency Communications net position decreased by \$181,707 for the fiscal year. Revenues decreased while expenditures increased. Projects are almost caught up; therefore, it is anticipated to start building reserves again to restart the cycle of replacing equipment.

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 (\$206,742) for unanticipated intergovernment funds.

Budget reallocations within the same department are summarized below:

- Commission moved \$68,200 from contingency to personnel services (\$56,800) and personnel benefits (\$11,400).
- Planning moved \$29,600 from operating to personnel services (\$24,800) and personnel benefits (\$5,800).
- Assessor moved \$1,300 from personnel benefits to personnel services.
- Clerk moved \$1,300 from personnel services to personnel benefits.
- GIS moved \$14,600 from operating to personnel services (\$10,400) and personnel benefits (\$4,200).

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

- \$125,000 was underspent in the Data Processing Department; these funds were unspent in salaries, benefits, operating, and capital expenditures.
- \$45,000 was underspent in the Adult Probation Department.
- \$85,000 was underspent in the Contingency Department.
- \$82,000 was underspent in the Courthouse and Grounds Department; these funds were unspent in unused salaries, benefits operating and capital expenditures.
- \$180,000 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, 2019, amounts to \$59,588,070. 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:

- HVAC system for courthouse \$163,000.
- New stalls for Event Center \$135,749 and a fair building \$15,636.
- Road and Bridge equipment \$137,096, Sheriff's vehicles \$176,184, a Search and Rescue vehicle \$65,535, and two Ambulances \$320,191.
- Event Center equipment \$61,756.
- Security upgrades \$254,011.
- The disposal of vehicles \$136,037 and equipment \$292,344.

Business-Type Activities:

- Landfill equipment \$744,372.
- Emergency Communications equipment \$124,550.
- Landfill Gas Wells \$111,221 and generator \$720,299.
- Disposal of Landfill equipment \$350,326.

Bannock County's Capital Assets (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,337,632	\$ 2,331,699	\$ 23,788,100	\$ 23,135,036	\$ 26,125,732	\$ 25,466,735
Buildings and						
Improvements	11,385,405	11,395,027	4,489,202	4,648,412	15,874,607	16,043,439
Machinery and						
Equipment	4,520,064	4,729,512	6,827,712	6,714,728	11,347,776	11,444,240
Infrastructure	6,535,648	6,729,979	-	-	6,535,648	6,729,979
Total	<u>\$ 24,778,749</u>	<u>\$ 25,186,217</u>	<u>\$ 35,105,014</u>	<u>\$ 34,498,176</u>	<u>\$ 59,883,763</u>	<u>\$ 59,684,393</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**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Capital Leases	\$ 295,632	\$ 545,757	\$ -	\$ -	\$ 295,632	\$ 545,757
Total	<u>\$ 295,632</u>	<u>\$ 545,757</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295,632</u>	<u>\$ 545,757</u>

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 \$114,960,633.

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 2.7 percent, which is less than one year ago. The State's average unemployment rate is 2.9 percent and the national average is 3.6 percent.
- The labor force and personal income in Bannock County has increased.
- The population in the County was estimated to have an increase giving Bannock County a record high population.

All of these factors were considered in preparing Bannock County's budget for the 2020 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants was increased to \$4,100,000 from the prior year budget of \$1,500,000. Bannock County's overall budget is a reflection of this increase as remaining expenditures held firm.

Subsequent Events

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID 19 Virus Crisis ("CV19 Crisis"). As of the date of issuance of the financial statements, Bannock County had not yet suffered material adverse impact from the CV19 Crisis. The future impact of the CV19 Crisis on Bannock County cannot be reasonably estimated at this time.

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, 2019
With Comparative Actual Amounts on September 30, 2018

	Governmental Activities	Business-Type Activities	Total	2018 Actual Amount
ASSETS				
Cash and Cash Equivalents	\$ 12,186,809	\$ 2,143,544	\$ 14,330,353	\$ 10,788,671
Investments	28,563,871	5,854,752	34,418,623	37,535,274
Receivables, Net of Allowance for Uncollectibles	703,829	467,591	1,171,420	1,077,820
Taxes Receivable	1,150,629	-	1,150,629	1,023,787
Intergovernmental Receivable	2,697,770	-	2,697,770	2,576,326
Prepaid Assets	20,648	-	20,648	-
Inventory	593,494	100,967	694,461	679,982
Capital Assets, Net of Depreciation				
Land	2,337,632	23,788,100	26,125,732	25,466,735
Buildings and Improvements	11,385,405	4,489,202	15,874,607	16,043,439
Machinery and Equipment	4,520,064	6,827,712	11,347,776	11,444,240
Infrastructure	6,535,648	-	6,535,648	6,729,979
Total Assets	70,695,799	43,671,868	114,367,667	113,366,253
DEFERRED OUTFLOWS				
Deferred Outflows	<u>1,930,356</u>	<u>62,955</u>	<u>1,993,311</u>	<u>2,084,951</u>
Total Asset and Deferred Outflows	<u>\$ 72,626,155</u>	<u>\$ 43,734,823</u>	<u>\$ 116,360,978</u>	<u>\$ 115,451,204</u>
LIABILITIES				
Accounts Payable	\$ 2,903,446	\$ 490,939	\$ 3,394,385	\$ 4,248,047
Direct Deposit Payable	478,852	17,964	496,816	471,182
Interest Payable	1,977	-	1,977	3,427
Health Insurance Payable	350,000	-	350,000	400,000
Prepaid Revenue	-	-	-	9,820
Long-term Debt				
Due within one year	1,673,177	201,814	1,874,991	1,936,282
Due in more than one year	<u>9,051,029</u>	<u>5,740,147</u>	<u>14,791,176</u>	<u>15,805,380</u>
Total Liabilities	<u>14,458,481</u>	<u>6,450,864</u>	<u>20,909,345</u>	<u>22,874,138</u>
DEFERRED INFLOWS				
Deferred Inflows:				
Taxes Received in Advance	203,018	-	203,018	233,656
Pension Related	<u>2,822,998</u>	<u>112,318</u>	<u>2,935,316</u>	<u>1,650,229</u>
Total Deferred Inflows	<u>3,026,016</u>	<u>112,318</u>	<u>3,138,334</u>	<u>1,883,885</u>
NET POSITION				
Net Investment in Capital Assets	24,483,056	35,105,014	59,588,070	59,138,636
Unrestricted	30,658,602	2,066,627	32,725,229	31,554,545
Total Net Position	<u>55,141,658</u>	<u>37,171,641</u>	<u>92,313,299</u>	<u>90,693,181</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 72,626,155</u>	<u>\$ 43,734,823</u>	<u>\$ 116,360,978</u>	<u>\$ 115,451,204</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, 2019
With Comparative Totals for the Fiscal Year Ended September 30, 2018

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense) Revenue And Changes in Net Position			2018 Totals
	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total		
	Charges for Services						
Governmental Activities:							
General Government.....	\$ 19,695,313	\$ 9,603,824	\$ 394,418	\$ -	\$ (9,697,071)	\$ -	\$ (6,848,631)
Public Safety.....	13,081,734	1,794,731	1,297,964	-	(9,989,039)	-	(10,048,572)
Road and Bridge	6,435,376	349,853	4,224,589	-	(1,860,934)	-	(1,736,009)
Health and Welfare.....	6,065,430	2,213,325	20,479	-	(3,831,626)	-	(3,329,058)
Culture and Recreation.....	2,217,981	398,996	250,000	-	(1,568,985)	-	(1,568,985)
Agriculture.....	492,128	15,931	161,741	-	(314,456)	-	(314,456)
Legal and Judicial.....	11,320,484	1,430,863	1,580,223	-	(8,309,398)	-	(8,309,398)
Total Governmental Activities....	<u>\$ 59,308,446</u>	<u>15,807,523</u>	<u>7,929,414</u>	<u>-</u>	<u>(35,571,509)</u>	<u>-</u>	<u>(30,917,128)</u>
Business-Type Activities:							
Solid Waste.....	5,340,075	5,445,891	-	-	105,816	105,816	591,395
Emergency Communications.....	1,239,483	911,907	-	-	(327,576)	(327,576)	139,110
Total Business-Type Activities....	<u>6,579,558</u>	<u>6,357,798</u>	<u>-</u>	<u>-</u>	<u>(221,760)</u>	<u>(221,760)</u>	<u>730,505</u>
Total Primary Government.....	<u>\$ 65,888,004</u>	<u>\$ 22,165,321</u>	<u>\$ 7,929,414</u>	<u>\$ -</u>	<u>\$ (35,571,509)</u>	<u>\$ (35,793,269)</u>	<u>\$ (30,186,623)</u>
General Revenues:							
Property Taxes.....			\$ 28,253,198	\$ -	\$ 28,253,198	\$ 28,253,198	\$ 26,295,677
Sales Taxes.....			5,312,021	-	5,312,021	5,312,021	5,013,969
Liquor Taxes.....			709,185	-	709,185	709,185	640,463
Investment Income.....			1,099,465	9,957	1,109,422	1,109,422	160,989
Gain on Capital Asset Disposal.....			9,343	-	9,343	9,343	(124,244)
Other Miscellaneous.....			1,860,546	159,672	2,020,218	2,020,218	149,568
Transfers In (Out).....			-	-	-	-	-
Total General Revenues and Transfers.....			<u>37,243,758</u>	<u>169,629</u>	<u>37,413,387</u>	<u>37,413,387</u>	<u>32,136,422</u>
Change in Net Position.....			1,672,249	(52,131)	1,620,118	1,620,118	1,949,799
Net Position - Beginning			<u>53,469,409</u>	<u>37,223,772</u>	<u>90,693,181</u>	<u>90,693,181</u>	<u>89,697,890</u>
Reclassification of Net Position.....			-	-	-	-	-
from Proprietary Fund.....			-	-	-	-	-
Prior Period Adjustment.....			-	-	-	-	(954,508)
Adjusted Net Position, Beginning of Year.....			<u>53,469,409</u>	<u>37,223,772</u>	<u>90,693,181</u>	<u>90,693,181</u>	<u>88,743,382</u>
Net Position - Ending.....			<u>\$ 55,141,658</u>	<u>\$ 37,171,641</u>	<u>\$ 92,313,299</u>	<u>\$ 92,313,299</u>	<u>\$ 90,693,181</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:	0.001877177

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000092376

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:	0.001990329

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:	0.000472305

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:	0.000398066

BANNOCK COUNTY, IDAHO

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2019

	General Fund	Justice Fund	Road and Bridge
ASSETS			
Cash and Cash Equivalents	\$ 4,778,977	\$ 1,883,686	\$ 2,153,823
Cash with Paying Agent	10,474	57,355	-
Investments	13,716,238	5,144,992	788,560
Intergovernmental Receivables	1,048,857	235,729	977,740
Grant Revenue Receivables	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	-	-	-
Taxes Receivable	382,575	332,220	91,595
Prepaid Asset	-	-	-
Inventory	-	-	307,538
Total Assets	\$ 19,937,121	\$ 7,653,982	\$ 4,319,256
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 906,630	\$ 363,984	\$ 496,889
Direct Deposit Payable	142,464	168,879	38,471
Health Insurance Payable	350,000	-	-
Prepaid Revenue	-	-	-
Total Liabilities	1,399,094	532,863	535,360
Deferred Inflows:			
Unavailable Property Taxes	329,391	285,710	78,772
Taxes Received in Advance	47,319	70,447	18,356
Total Deferred Inflows	376,710	356,157	97,128
Fund Balance:			
Nonspendable:			
Inventories	-	-	307,538
Restricted for:			
Grants	-	-	-
Funding Source Restrictions	-	-	-
Committed for:			
Funds Held for Minimum Balance	4,325,918	2,029,489	921,692
Assigned for:			
General Government	2,916,280	-	-
Public Safety	-	4,735,473	-
Road and Bridge	-	-	2,457,538
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Agriculture	-	-	-
Legal and Judicial	-	-	-
Unassigned	10,919,119	-	-
Total Fund Balance	18,161,317	6,764,962	3,686,768
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 19,937,121	\$ 7,653,982	\$ 4,319,256

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 and OPEB related deferrals

Deferred Inflows - Pension and OPEB 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	2019 Governmental Funds
\$ 676,455	\$ 2,587,371	\$ 12,080,312
-	38,668	106,497
1,847,636	7,066,445	28,563,871
25,573	175,316	2,463,215
-	234,555	234,555
702,188	1,641	703,829
66,569	277,670	1,150,629
-	20,648	20,648
-	285,956	593,494
\$ 3,318,421	\$ 10,688,270	\$ 45,917,050
\$ 412,589	\$ 723,354	\$ 2,903,446
-	129,038	478,852
-	-	350,000
-	-	-
412,589	852,392	3,732,298
57,250	238,798	989,921
12,381	54,515	203,018
69,631	293,313	1,192,939
-	306,604	614,142
-	1,068,283	1,068,283
-	440,083	440,083
709,050	2,926,002	10,912,151
-	818,981	3,735,261
-	-	4,735,473
-	-	2,457,538
2,127,151	1,609,939	3,737,090
-	882,202	882,202
-	151,774	151,774
-	1,338,697	1,338,697
-	-	10,919,119
2,836,201	9,542,565	40,991,813
\$ 3,318,421	\$ 10,688,270	
.....	24,778,749	
.....	(10,724,206)	
.....	(1,977)	
.....	1,930,356	
.....	(2,822,998)	
.....	989,921	
.....	\$ 55,141,658	

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2019
With Comparative Totals for the Fiscal Year Ended September 30, 2018

REVENUES	General Fund	Justice Fund	Road and Bridge	Ambulance District
Taxes:				
Property Taxes	\$ 8,617,744	\$ 8,723,593	\$ 1,250,038	\$ 1,744,815
Sales Taxes	1,758,783	2,683,271	215,053	89,662
Liquor Apportionment	610,928	-	-	-
Cigarette Tax	215,026	-	-	-
Replacement Monies	153,437	100,340	16,518	23,087
Other General Tax	100,263	-	-	-
Licenses and Permits	558,520	150,134	-	-
Charges for Services	9,270,793	884,124	349,758	1,987,778
Highway Users	-	-	3,590,819	-
Intergovernmental - Program Specific	307,590	523,328	135,845	20,889
Intergovernmental - General	-	-	-	-
Investment Income	1,048,362	-	-	51,103
Fines and Court Costs	2,185	240,147	-	-
Miscellaneous Revenue	224,120	105,790	31,493	77,965
 Total Revenue	 22,867,751	 13,410,727	 5,589,524	 3,995,299
 EXPENDITURES				
Current:				
General Government	17,266,148	-	-	-
Public Safety	-	11,403,498	-	-
Roads	-	-	5,534,650	-
Health and Welfare	127,903	-	-	3,538,895
Culture and Recreation	-	-	-	-
Agriculture	107,345	-	-	-
Legal and Judicial	3,231,843	1,471,157	-	-
Capital Outlay	489,967	-	180,383	202,760
Debt Service:				
Principal	44,694	-	-	-
Interest and Fiscal Charges	-	-	-	-
 Total Expenditures	 21,267,900	 12,874,655	 5,715,033	 3,741,655
 Excess Revenues (Expenditures)	 1,599,851	 536,072	 (125,509)	 253,644
 OTHER FINANCING SOURCES (USES)				
Issuance of Leases	-	-	-	-
Transfers In (Out)	(464,356)	-	-	-
Total Other Financing Sources (Uses)	(464,356)	-	-	-
 Net Change in Fund Balances	 1,135,495	 536,072	 (125,509)	 253,644
 FUND BALANCE, BEGINNING OF YEAR	 17,025,822	 6,228,890	 3,812,277	 2,582,557
Prior Period Adjustment	-	-	-	-
Adjusted Fund Balance, Beginning of Year	17,025,822	6,228,890	3,812,277	2,582,557
 FUND BALANCE, END OF YEAR	 \$ 18,161,317	 \$ 6,764,962	 \$ 3,686,768	 \$ 2,836,201

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

Nonmajor Governmental Funds	2019 Governmental Funds	2018 Governmental Funds
\$ 7,437,591	\$ 27,773,781	\$ 26,103,288
565,252	5,312,021	5,013,969
98,257	709,185	640,463
-	215,026	215,038
66,332	359,714	359,714
-	100,263	92,349
23,602	732,256	473,149
1,998,391	14,490,844	13,874,102
-	3,590,819	3,486,725
2,990,875	3,978,527	3,369,886
540,018	540,018	568,237
-	1,099,465	153,052
608,666	850,998	744,656
213,735	653,103	555,157
 <u>14,542,719</u>	 <u>60,406,020</u>	 <u>55,649,785</u>
 1,297,886	 18,564,034	 16,911,980
1,279,449	12,682,947	12,386,049
470,955	6,005,605	5,551,188
2,195,801	5,862,599	5,759,873
2,008,678	2,008,678	2,001,826
371,064	478,409	469,798
6,528,228	11,231,228	9,559,669
622,418	1,495,528	1,181,775
 <u>206,903</u>	 <u>251,597</u>	 <u>248,625</u>
 <u>1,894</u>	 <u>1,894</u>	 <u>2,834</u>
 <u>14,983,276</u>	 <u>58,582,519</u>	 <u>54,073,617</u>
 <u>(440,557)</u>	 <u>1,823,501</u>	 <u>1,576,168</u>
 -	 -	 -
 <u>464,356</u>	 <u>-</u>	 <u>122,198</u>
 <u>464,356</u>	 <u>-</u>	 <u>122,198</u>
 <u>23,799</u>	 <u>1,823,501</u>	 <u>1,698,366</u>
 <u>9,518,766</u>	 <u>39,168,312</u>	 <u>37,285,438</u>
 -	 -	 184,508
 <u>9,518,766</u>	 <u>39,168,312</u>	 <u>37,469,946</u>
 <u>\$ 9,542,565</u>	 <u>\$ 40,991,813</u>	 <u>\$ 39,168,312</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, 2019

Net Change in Fund Balance - Total Governmental Funds \$ 1,823,501

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	\$ 1,515,383
Depreciation Expense	<u>(1,911,297)</u>
Excess of Capital Outlay over Depreciation Expense	(395,914)

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	(11,552)
Contributed Asset	-
	(11,552)

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 119,704

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	119,520
Capital Leases	<u>250,125</u>
	369,645

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	1,450
Other Post-Employment Benefit Obligations	(167,507)
Compensated Absences	<u>(67,078)</u>
Total Additional Amounts	(233,135)

Change in Net Position of Governmental Activities \$ 1,672,249

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, 2019

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 2,020,959	\$ 122,585	\$ 2,143,544
Investments	5,519,930	334,822	5,854,752
Fees Receivable, Net of Allowance for Uncollectibles	467,591	-	467,591
Inventory	100,967	-	100,967
Total Current Assets	<u>8,109,447</u>	<u>457,407</u>	<u>8,566,854</u>
Noncurrent Assets:			
Capital Assets:			
Land	23,787,245	855	23,788,100
Buildings and Improvements	5,888,869	463,760	6,352,629
Machinery and Equipment	8,472,027	3,767,824	12,239,851
Less Accumulated Depreciation	(4,576,387)	(2,699,179)	(7,275,566)
Total Noncurrent Assets	<u>33,571,754</u>	<u>1,533,260</u>	<u>35,105,014</u>
Total Assets	<u>41,681,201</u>	<u>1,990,667</u>	<u>43,671,868</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows	53,270	9,685	62,955
Total Assets and Deferred Outflows of Resources ..	<u>\$ 41,734,471</u>	<u>\$ 2,000,352</u>	<u>\$ 43,734,823</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 472,099	\$ 18,840	\$ 490,939
Direct Deposit Payable	15,184	2,780	17,964
Compensated Absences Payable	50,973	14,043	65,016
Landfill Closure Payable	136,798	-	136,798
Total Current Liabilities	<u>675,054</u>	<u>35,663</u>	<u>710,717</u>
Noncurrent Liabilities:			
Compensated Absences Payable	26,259	7,235	33,494
Landfill Closure Payable	5,471,544	-	5,471,544
Net Pension Liability	198,938	36,171	235,109
Total Noncurrent Liabilities	<u>5,696,741</u>	<u>43,406</u>	<u>5,740,147</u>
Total Liabilities	<u>6,371,795</u>	<u>79,069</u>	<u>6,450,864</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	95,038	17,280	112,318
NET POSITION			
Net Investment in Capital Assets	33,571,754	1,533,260	35,105,014
Unrestricted	1,695,884	370,743	2,066,627
Total Net Position	<u>35,267,638</u>	<u>1,904,003</u>	<u>37,171,641</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 41,734,471</u>	<u>\$ 2,000,352</u>	<u>\$ 43,734,823</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, 2019

<u>BUSINESS-TYPE ACTIVITIES</u> <u>ENTERPRISE FUNDS</u>			
	Solid Waste	Emergency Communications	Total
Operating Revenues:			
Charges for Sales and Services:			
Fees.....	\$ 1,284,257	\$ 911,907	\$ 2,196,164
Landfill Permits/Gate Fees.....	2,983,008	-	2,983,008
City Residential Fees.....	563,325	-	563,325
Sale of Energy from Gas System.....	615,301	-	615,301
Miscellaneous.....	23,760	135,912	159,672
Total Operating Revenues.....	<u>5,469,651</u>	<u>1,047,819</u>	<u>6,517,470</u>
Operating Expenses:			
Salaries and Wages.....	619,171	116,147	735,318
Employee Benefits.....	365,534	48,817	414,351
Services and Supplies.....	3,748,964	756,646	4,505,610
Depreciation/Amortization	606,406	317,873	924,279
Total Operating Expenses	<u>5,340,075</u>	<u>1,239,483</u>	<u>6,579,558</u>
Operating Income (Loss).....	<u>129,576</u>	<u>(191,664)</u>	<u>(62,088)</u>
Non-Operating Revenues (Expenses):			
Interest Revenue.....	-	9,957	9,957
Loss on Disposal.....	-	-	-
Reclassification of Fund Net Position to Special Revenue Fund.....	-	-	-
Total Non-Operating Revenue (Expenses)...	<u>-</u>	<u>9,957</u>	<u>9,957</u>
Transfers In (Out).....	-	-	-
Change in Net Position.....	<u>129,576</u>	<u>(181,707)</u>	<u>(52,131)</u>
Total Net Position - 10/01/2018	<u>35,138,062</u>	<u>2,085,710</u>	<u>37,223,772</u>
Total Net Position - 9/30/2019	<u><u>\$ 35,267,638</u></u>	<u><u>\$ 1,904,003</u></u>	<u><u>\$ 37,171,641</u></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, 2019

**BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUNDS**

	Solid Waste	Emergency Communications	Total
CASH FLOWS FROM OPERATIONS			
Cash Received From Customers and Users	\$ 5,425,136	\$ 911,907	\$ 6,337,043
Cash Payments for Personnel Costs	(1,011,354)	(172,899)	(1,184,253)
Cash Payments for Services and Supplies	(4,692,150)	(788,353)	(5,480,503)
Other Operating Revenues	23,760	135,912	159,672
Net Cash Provided (Used) by Operations	<u>(254,608)</u>	<u>86,567</u>	<u>(168,041)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	-	-	-
Net Cash Provided by Noncapital Financing Activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Sale of County Assets	169,323	-	169,323
Acquisition of Capital Assets	<u>(1,531,202)</u>	<u>(124,550)</u>	<u>(1,655,752)</u>
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,361,879)</u>	<u>(124,550)</u>	<u>(1,486,429)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Received From Interest	-	9,957	9,957
Net Cash Provided by Investing Activities	-	9,957	9,957
Net Increase in Cash and Cash Equivalents	(1,616,487)	(28,026)	(1,644,513)
Cash and Cash Equivalent - Beginning	<u>9,157,376</u>	<u>485,433</u>	<u>9,642,809</u>
Cash and Cash Equivalent - Ending	<u>\$ 7,540,889</u>	<u>\$ 457,407</u>	<u>\$ 7,998,296</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities			
Operating Income (Loss)	\$ 129,576	\$ (191,664)	\$ (62,088)
Add Depreciation Expense	606,406	317,873	924,279
Pension Deferral, net	(27,477)	(8,381)	(35,858)
(Increase)/Decrease in Assets			
Inventory	(41,125)	-	(41,125)
Fees Receivable, Net of Allowances for Uncollectibles	(20,755)	-	(20,755)
Intergovernmental Receivables	-	-	-
Increase/(Decrease) in Liabilities			
Accounts Payable	(1,371,729)	(31,707)	(1,403,436)
Direct Deposit Payable	(1,212)	2	(1,210)
Compensated Absences	2,040	444	2,484
Landfill Closure	469,668	-	469,668
Net Cash Flows from Operating Activities	<u>\$ (254,608)</u>	<u>\$ 86,567</u>	<u>\$ (168,041)</u>

Solid Waste acquired equipment and made capital improvements through noncash payments of \$56,369.

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, 2019

	AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 903,938
Investments	2,468,964
Intergovernmental Receivable	849,837
Taxes Receivable	<u>2,410,547</u>
 Total Assets	 <u>\$ 6,633,286</u>
 LIABILITIES	
Accounts Payable	\$ 1,262,681
Due to Others	<u>5,370,605</u>
 Total Liabilities	 <u>\$ 6,633,286</u>

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements
September 30, 2019

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.

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. The effect of interfund activity has been eliminated in the process of incorporating fund data into 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, 2019

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, 2019

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 interfund loans), or "advances to/from other funds" (i.e., the non-current portion of interfund 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, supplementals, 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 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, 2019

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, 2019

11. Transfers

The General Fund Health Trust transferred \$464,356 to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex.

	Transfer In	Transfer Out	Total
General Fund	\$ -	\$ (464,356)	\$ (464,356)
Parks & Recreation Fund and Trust	464,356	-	464,356
Total	<u>\$ 464,356</u>	<u>\$ (464,356)</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 46 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 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, 2019

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 statement 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, 2019, the County has uninsured and uncollateralized deposits amounting to \$3,139,881.

2. Investments

General Investment Policies

The County Treasurer invests idle moneys in accordance with Idaho Code Title 57-127 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	\$ 5,095,787	\$ 604,352	\$ 3,451,579	\$ -	\$ 614,227	\$ 425,629
Money Market Mutual Fund	-	-	-	-	-	-
Tennessee Valley Authority						
Municipal Bond	299,286	299,286	-	-	-	-
Federal Ag Management Corp	997,570	-	997,570	-	-	-
Federal Farm Credit Bank	3,148,593	546,567	2,602,026	-	-	-
Federal Home Loan Bank	5,339,038	1,203,510	2,920,816	1,214,712	-	-
FHLMC	6,832,816	1,757,100	3,198,496	1,877,220	-	-
Federal National Mortgage Assn	1,748,153	200,627	998,395	549,131	-	-
US Government Obligations	2,511,704	2,511,704	-	-	-	-
State of Idaho Investment Pool	8,445,678	8,445,678	-	-	-	-
Total	\$ 34,418,625	\$ 15,568,824	\$ 14,168,882	\$ 3,641,063	\$ 614,227	\$ 425,629

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, 2019

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:

Investment Type	Fair Value	Aaa	Aa	A	Unrated
Certificates of Deposits	\$ 5,095,787	\$ -	\$ -	\$ -	\$ 5,095,787
Money Market Mutual Fund	-	-	-	-	-
Tennessee Valley Authority					
Municipal Bond	299,286	299,286	-	-	-
Federal Ag Management Corp	997,570	997,570	-	-	-
Federal Farm Credit Bank	3,148,593	3,148,593	-	-	-
Federal Home Loan Bank	5,339,038	5,264,116	74,922	-	-
FHLMC	6,832,816	6,832,816	-	-	-
Federal National Mortgage Assn	1,748,153	1,748,153	-	-	-
US Government Obligations	2,511,704	2,511,704	660,020	-	-
State of Idaho Investment Pool	8,445,678	-	-	-	8,445,678
Total	<u>\$ 34,418,625</u>	<u>\$ 20,802,238</u>	<u>\$ 734,942</u>	<u>\$ -</u>	<u>\$ 13,541,465</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:

Issuer	Fair Value	Percent of Portfolio Investments
Federal Farm Credit Bank	\$ 3,148,593	7.6%
Federal Home Loan Bank	5,339,038	12.9
US Governmental Obligations	2,511,704	6.7

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2019

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				
	Level 1	Level 2	Level 3	Total
Certificates of Deposits	\$ -	\$ 5,095,787	\$ -	\$ 5,095,787
Money Market Mutual Fund	-	-	-	-
Tennessee Valley Authority				
Municipal Bond	299,286	-	-	299,286
Federal Ag Management Corp	997,570	-	-	997,570
Federal Farm Credit Bank	3,148,593	-	-	3,148,593
Federal Home Loan Bank	5,339,038	-	-	5,339,038
FHLMC	6,832,816	-	-	6,832,816
Federal National Mortgage Assn	1,748,153	-	-	1,748,153
US Government Obligations	2,511,704	-	-	2,511,704
State of Idaho Investment Pool	8,445,678	-	-	8,445,678
Total	<u>\$ 29,322,838</u>	<u>\$ 5,095,787</u>	<u>\$ -</u>	<u>\$ 34,418,625</u>

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2019. Management has determined that 18 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	\$ 856,327
Less 18% for Uncollectible Fees	(154,139)
Net Fees Receivable	<u>\$ 702,188</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, 2019

C. Capital Assets

Capital asset activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 2,331,699	\$ 5,933	\$ -	\$ 2,337,632
Capital Assets, Depreciated:				
Buildings & Improvements	21,490,444	502,306	21,827	21,970,923
Machine & Equipment	15,036,706	939,594	428,381	15,547,919
Infrastructure	<u>18,997,889</u>	<u>67,549</u>	<u>116,822</u>	<u>18,948,616</u>
Total Capital Assets, Depreciated	<u>55,525,039</u>	<u>1,509,449</u>	<u>567,030</u>	<u>56,467,458</u>
Less Accumulated Depreciation:				
Buildings & Improvements	10,095,417	511,928	21,827	10,585,518
Machine & Equipment	10,307,194	1,144,975	424,314	11,027,855
Infrastructure	<u>12,267,910</u>	<u>254,394</u>	<u>109,336</u>	<u>12,412,968</u>
Total Accumulated Depreciation	<u>32,670,521</u>	<u>1,911,297</u>	<u>555,477</u>	<u>34,026,341</u>
Total Capital Assets, Depreciated, Net ..	<u>22,854,518</u>	<u>(401,848)</u>	<u>11,553</u>	<u>22,441,117</u>
Governmental Activities Capital				
Assets, Net of Depreciation	<u>\$ 25,186,217</u>	<u>\$ (395,915)</u>	<u>\$ 11,553</u>	<u>\$ 24,778,749</u>
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 23,135,036	\$ 653,064	\$ -	\$ 23,788,100
Capital Assets, Depreciated:				
Buildings & Improvements	6,241,408	111,221	-	6,352,629
Machine & Equipment	11,654,022	936,155	350,326	12,239,851
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets, Depreciated	<u>17,895,430</u>	<u>1,047,376</u>	<u>350,326</u>	<u>18,592,480</u>
Less Accumulated Depreciation:				
Buildings & Improvements	1,592,995	270,432	-	1,863,427
Machine & Equipment	4,939,295	653,847	181,003	5,412,139
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Accumulated Depreciation	<u>6,532,290</u>	<u>924,279</u>	<u>181,003</u>	<u>7,275,566</u>
Total Capital Assets, Depreciated, Net ..	<u>11,363,140</u>	<u>123,097</u>	<u>169,323</u>	<u>11,316,914</u>
Business-Type Activities Capital				
Assets, Net of Depreciation	<u>\$ 34,498,176</u>	<u>\$ 776,161</u>	<u>\$ 169,323</u>	<u>\$ 35,105,014</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2019

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

Governmental Activities:

General Government	\$ 606,723
Health & Welfare	188,142
Road & Bridge	440,997
Agriculture	12,492
Culture & Recreation	208,445
Public Safety	443,366
Legal & Judicial	11,132
Total Depreciation Governmental Activities	\$ 1,911,297

Business-Type Activities:

Solid Waste	\$ 606,406
Emergency Communications	317,873
Total Depreciation Business-Type Activities	\$ 924,279

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, 2019:

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
General Fund:						
Clerk	\$ 43,334	\$ 12,339	\$ 601	\$ 10,750	\$ 67,024	-
Assessor	22,071	4,346	715	5,182	32,314	-
Treasurer	14,784	3,932	44	3,584	22,344	-
Commission	34,435	6,765	1,923	8,238	51,361	-
Clerk of the District Court	40,545	13,754	212	10,414	64,925	-
Courthouse and Grounds	22,569	6,657	177	5,616	35,019	-
Agriculture Extension	2,415	289	-	517	3,221	-
Data Processing	24,326	3,857	19	5,387	33,589	-
Juvenile Probation	69,891	23,145	471	17,863	111,370	-
Planning and Development	18,540	2,508	1,574	4,323	26,945	-
Special Projects	14,389	4,016	1,558	3,813	23,776	-
Adult Probation	18,160	11,327	-	5,633	35,120	-
GIS	5,834	1,055	157	1,346	8,392	-
Total General Fund	331,293	93,990	7,451	82,666	515,400	340,165
Major Funds:						
Road and Bridge	135,742	49,286	5,441	36,387	226,856	-
Sheriff	251,761	116,341	2,859	72,127	443,088	-
Jail	199,109	77,141	8,376	55,340	339,966	-
Prosecutor	49,765	19,092	8	13,157	82,022	-
Total Major Funds	636,377	261,860	16,684	177,011	1,091,932	720,676

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2019

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
Other Governmental Funds:						
District Court	95,363	45,031	225	26,863	167,482	110,538
Fair Exhibit	18,034	4,831	4,996	5,322	33,183	21,901
Indigent	70,153	29,540	-	19,046	118,739	78,368
Parks and Recreation.....	33,553	8,209	13,557	10,567	65,886	43,485
Appraisal	30,705	7,192	7,319	8,637	53,853	35,543
Noxious Weed	6,303	1,694	1,159	1,749	10,905	7,197
Mosquito Abatement	6,976	3,650	-	2,031	12,657	8,354
Grants	14,339	2,943	356	3,370	21,008	13,865
Juvenile Facility	41,323	10,828	810	10,118	63,079	41,632
Total Other Governmental Funds ..	<u>316,749</u>	<u>113,918</u>	<u>28,422</u>	<u>87,703</u>	<u>546,792</u>	<u>360,883</u>
Total Governmental-Type Fund	<u>1,284,419</u>	<u>469,768</u>	<u>52,557</u>	<u>347,380</u>	<u>2,154,124</u>	<u>1,421,724</u>
BUSINESS-TYPE						
Emergency Communications	10,982	6,883	-	3,413	21,278	14,043
Solid Waste	46,563	16,064	2,218	12,387	77,232	50,973
Total Business-Type Fund	<u>57,545</u>	<u>22,947</u>	<u>2,218</u>	<u>15,800</u>	<u>98,510</u>	<u>65,016</u>
Total All Funds	<u>\$ 1,341,964</u>	<u>\$ 492,715</u>	<u>\$ 54,775</u>	<u>\$ 363,180</u>	<u>\$ 2,252,634</u>	<u>\$ 1,486,740</u>

(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
2020	\$ 207,848	\$ 949	\$ 208,797
Total	<u>\$ 207,848</u>	<u>\$ 949</u>	<u>\$ 208,797</u>

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
2020	\$ 43,666	\$ 1,028	\$ 44,694
2021	44,118	577	44,695
Total	<u>\$ 87,784</u>	<u>\$ 1,605</u>	<u>\$ 89,389</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2019

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

Governmental Activities:	Beginning	Additions	Reductions	Ending	Due Within
	Balance				One Year
Net Pension Liability	\$ 7,545,220	\$ -	\$ 1,751,904	\$ 5,793,316	\$ -
Capital Leases	545,757	-	250,125	295,632	251,453
Compensated Absences	2,087,046	1,661,991	1,594,913	2,154,124	1,421,724
Other Post-Employment Benefit Obligations	1,989,916	491,218	-	2,481,134	-
Governmental Activity Long-term					
Liabilities	<u>\$ 12,167,939</u>	<u>\$ 2,153,209</u>	<u>\$ 3,596,942</u>	<u>\$ 10,724,206</u>	<u>\$ 1,673,177</u>
Business-Type Activities:					
Compensated Absences	\$ 96,026	\$ 70,394	\$ 67,910	\$ 98,510	\$ 65,016
Landfill Closure	5,138,674	469,668	-	5,608,342	136,798
Net Pension Liability	399,023	-	163,914	235,109	-
Business-Type Activity Long-term					
Liabilities	<u>\$ 5,633,723</u>	<u>\$ 540,062</u>	<u>\$ 231,824</u>	<u>\$ 5,941,961</u>	<u>\$ 201,814</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 (pages 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% of budgeted expenditures 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% of budgeted expenditures. The County Boat Fund is also held at 75% of budgeted expenditures. 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.....	\$ 889,500	\$ 2,899,726	\$ -	\$ -	\$ -
Attorney Services.....	-	1,835,747	-	-	-
Road Maintenance.....	-	-	1,862,538	-	-
Health/Human Programs.....	185,232	-	-	1,692,151	1,609,939
Capital Purchases.....	485,000	-	595,000	435,000	-
Bldg/Maintenance.....	839,879	-	-	-	-
Education	-	-	-	-	-
Noxious Weed.....	-	-	-	-	172,422
District Court.....	-	-	-	-	1,338,697
County Recreation.....	-	-	-	-	882,202
General Gov't Operations.....	516,669	-	-	-	818,981
Total	<u>\$ 2,916,280</u>	<u>\$ 4,735,473</u>	<u>\$ 2,457,538</u>	<u>\$ 2,127,151</u>	<u>\$ 4,822,241</u>

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2019

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.

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.

Other than employee health claims, as discussed below, settled claims resulting from the other risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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:

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Year Claims & Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
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
2018-2019	400,000	7,076,458	(7,126,458)	350,000

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. Cash reserves and incurred but not reported (IBNR) amounts of \$350,000 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, 2019

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, 2019 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Bannock County's contributions were \$2,060,123 for the year ended September 30, 2019.

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

At September 30, 2019, Bannock County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, Bannock County's proportion was .5281272 percent.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2019

For the year ended, September 30, 2019, Bannock County recognized pension expense (revenue) of \$1,939,682. At September 30, 2019, 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.	\$ 560,249	\$ 710,480
Changes in assumptions or other inputs.	335,335	-
Net difference between projected and actual earnings on pension plan investments.	-	2,053,710
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	127,467	115,762
Employer contributions subsequent to the measurement date.	591,180	-
Total	\$1,614,231	\$ 2,879,952

\$591,180 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, 2019 the beginning of the measurement period ended June 30, 2018 is 4.8 and 5.6 for the measurement period June 30, 2019.

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)
2020	\$ (217,077)
2021	(930,022)
2022	(453,028)
2023	(268,478)

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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 3.00%
- Salary Increases 3.75%
- Salary Inflation 3.75%
- Investment Rate of Return 7.05%, net of investment expenses
- Cost-of-Living Adjustments 1%

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2019

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, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

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	Expected Real	Expected Risk
		Inflation	Return	
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	7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. 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, 2019

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)	6.05% \$ 18,208,166	7.05% \$6,028,425	8.05% (\$4,043,833)

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, 2019, 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 4,332,798 tons for 2 and 4 cells. The current percentage used to date is estimated at 97.8% of capacity for cell 2 and 44.0% 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, 2019, would be \$5,608,342. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$1,353,354. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is an estimated one year of remaining life for cell 2 and four 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, 2019.

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, 2019

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 Summit Foods. This contract is set to end September 30, 2020, 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

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, 2018 the plan membership data is as follows:

Active employees	348
Retirees or Spouses	14
	<hr/> <hr/> <hr/> 362

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 2019 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	876.48	107.22	30.14	1,013.84

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2018 and a measurement date as of October 1, 2018. 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	3.9% 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 Total Dataset Mortality Tables with MP-2018 Generational Improvement Scale

	FYE 9/30/19	FYE 9/30/18
Total OPEB Liability	\$ 2,481,134	\$ 1,989,916
Covered Employee Payroll	\$ 16,208,152	\$ 16,132,798
Total OPEB Liability as a % of Covered Employee Payroll	15.0%	12.0%
Discount Rate	3.9%	3.5%

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

None.

Discount Rate - The discount rate used to measure the OPEB liability was 3.9% (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.

BANNOCK COUNTY, IDAHO
 Notes to Financial Statements - Continued
 September 30, 2019

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB Liability beginning of measurement year	<u>\$ 1,989,916</u>
Service cost	115,322
Interest cost	72,397
Difference between Expected and Actual experience	442,259
Assumption changes	(64,597)
Benefit payments	(74,163)
Net change in total OPEB liability	491,218
Total OPEB end of measurement year	<u>\$ 2,481,134</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:

	1% Decrease	Current Discount Rate 3.9%	1% Increase
Total OPEB liability	\$ 2,711,049	\$ 2,481,134	\$ 2,268,914

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.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	\$ 2,199,183	\$ 2,481,134	\$ 2,816,796

	<u>Oct. 1, 2018 to Sept. 30, 2019</u>
Service Cost	\$ 115,322
Interest on Total OPEB Liability	72,397
Liability gain/loss	63,180
Effect of Assumption, changes or inputs	(9,229)
Total	\$ 241,670

Other Post-Employment Benefit Expense and Deferred Outflows of Resources and Deferred Inflows for Resources Related to Other Post-Employment Benefits

Schedule of Deferred Inflow/Outflow of Resources

	Original Amount	Date Established	Original Recognition Period	Amount Recognized	Deferred Inflow of Resources	Deferred Outflow of Resources
Differences between expected and actual experience/changes in assumptions	\$ -	-	-	\$ -	\$ -	\$ -
Changes in assumptions of other inputs	377,662	Oct. 1, 2018	7	53,951	55,368	379,079
Total	\$ 377,662			\$ 53,951	\$ 55,368	\$ 379,079

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other post-employment benefits will be recognized in OPEB expense as follows:

	Year Ending Sept. 30	Expense
2020	\$ 53,951	
2021	53,951	
2022	53,951	
2023	53,951	
2024	53,951	
Thereafter	53,956	

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, 2019

I. Tax Abatements

Bannock County had three tax abatements for companies that qualify for the State of Idaho property tax exemption associated with Idaho Statute 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	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)
	2018= \$47,972,863 value exemption or \$1,050,086 property tax total (\$313,216 Bannock County portion)

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

Tax Year	2017= \$18,760,276 value exemption or \$407,439 property tax total (\$121,322 Bannock County portion)
	2018= \$18,893,257 value exemption or \$413,558 property tax total (\$123,355 Bannock County portion)

ON Semiconductors has multiple rolling exemptions for 75% assessed valuation exemptions 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) and a new one starting within the next year. These exemption amounts are not separated; therefore, only one value will be shown.

Tax Year	2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)
	2017= \$12,061,742 value exemption or \$261,959 property tax total (\$110,460 Bannock County portion)
	2018= \$16,918,279 value exemption or \$370,327 property tax total (\$110,460 Bannock County portion)

Great Western Malting - 75% assessed value exemption for 5 years, starting tax year 2018 (FY19) through 2022 (FY23).

Tax Year	2018 = \$76,784,357 value exemption or \$1,680,746 property tax total (\$501,327 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, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
	Original	Final	Actual Amounts		
REVENUES					
Taxes:					
Property Taxes	\$ 8,461,612	\$ 8,461,612	\$ 8,617,744	\$ 156,132	\$ 7,501,592
Sales Tax	522,492	522,492	690,994	168,502	639,690
Revenue Sharing	-	-	1,067,789	1,067,789	1,384,987
Liquor Apportionment	420,000	420,000	610,928	190,928	607,752
Cigarette Tax	180,472	180,472	215,026	34,554	215,038
Replacement Monies	153,437	153,437	153,437	-	153,437
Other General Tax	10,000	10,000	100,263	90,263	92,349
Licenses and Permits	238,100	238,100	558,520	320,420	326,482
Charges for Services	8,259,118	8,283,574	9,270,793	987,219	8,943,937
Interest on Delinquent Taxes	30,000	30,000	56,423	26,423	59,336
Intergovernmental - Program Specific	230,449	288,064	307,590	19,526	273,451
Investment Income	160,000	284,671	1,048,362	763,691	120,369
Fines and Costs	-	-	2,185	2,185	1,723
Miscellaneous Revenue	33,000	33,000	167,697	134,697	98,347
Total Revenue	18,698,680	18,905,422	22,867,751	3,962,329	20,418,490
EXPENDITURES					
General Government:					
Commissioners					
Current:					
Personnel Services	535,442	592,242	582,500	9,742	580,364
Personnel Benefits	255,341	266,741	268,619	(1,878)	276,322
Contractual and Other	1,222,692	1,222,692	1,208,953	13,739	1,868,587
Capital Outlay	-	-	10,787	(10,787)	-
Total Commissioners	2,013,475	2,081,675	2,070,859	10,816	2,725,273
Clerk-Auditor-Recorder					
Current:					
Personnel Services	857,421	856,121	817,019	39,102	782,530
Personnel Benefits	414,056	415,356	404,756	10,600	378,299
Contractual and Other	294,717	294,717	279,445	15,272	308,204
Capital Outlay	266,360	266,360	151,368	114,992	-
Total Clerk-Auditor-Recorder	1,832,554	1,832,554	1,652,588	179,966	1,469,033
Assessor					
Personnel Services	534,732	533,432	500,120	33,312	475,303
Personnel Benefits	325,557	326,857	317,833	9,024	308,088
Contractual and Other	86,600	86,600	86,595	5	41,206
Total Assessor	946,889	946,889	904,548	42,341	824,597
Treasurer					
Current:					
Personnel Services	327,316	327,316	317,386	9,930	305,676
Personnel Benefits	163,088	163,088	159,100	3,988	156,752
Contractual and Other	82,200	82,200	55,469	26,731	47,597
Total Treasurer	572,604	572,604	531,955	40,649	510,025

(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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Courthouse and Grounds					
Current:					
Personnel Services	271,272	271,272	264,060	7,212	258,832
Personnel Benefits	161,915	161,915	155,752	6,163	151,858
Contractual and Other	258,740	258,740	223,217	35,523	241,192
Capital Outlay	196,000	196,000	163,000	33,000	207,165
Total Courthouse and Grounds	<u>887,927</u>	<u>887,927</u>	<u>806,029</u>	<u>81,898</u>	<u>859,047</u>
Contingency					
Current:					
Contractual and Other	535,000	673,542	583,439	90,103	452,344
Capital Outlay	-	-	4,247	(4,247)	-
Total Contingency	<u>535,000</u>	<u>673,542</u>	<u>587,686</u>	<u>85,856</u>	<u>452,344</u>
Data Processing					
Current:					
Personnel Services	372,886	372,886	326,262	46,624	325,282
Personnel Benefits	154,778	154,778	143,243	11,535	146,293
Contractual and Other	237,900	237,900	200,582	37,318	177,329
Capital Outlay	105,000	105,000	75,387	29,613	162,600
Total Data Processing	<u>870,564</u>	<u>870,564</u>	<u>745,474</u>	<u>125,090</u>	<u>811,504</u>
Planning and Development					
Current:					
Personnel Services	281,098	305,098	295,672	9,426	199,402
Personnel Benefits	160,719	166,519	160,160	6,359	114,069
Contractual and Other	235,900	206,100	192,595	13,505	125,111
Capital Outlay	11,000	11,000	24,405	(13,405)	25,874
Total Planning and Development	<u>688,717</u>	<u>688,717</u>	<u>672,832</u>	<u>15,885</u>	<u>464,456</u>
Health Insurance					
Current:					
Contractual and Other	7,880,743	7,880,743	8,457,201	(576,458)	6,565,470
Total Health Insurance	<u>7,880,743</u>	<u>7,880,743</u>	<u>8,457,201</u>	<u>(576,458)</u>	<u>6,565,470</u>
Special Projects					
Current:					
Personnel Services	156,862	156,862	154,762	2,100	99,883
Personnel Benefits	83,762	83,762	78,447	5,315	58,975
Contractual and Other	10,600	10,600	33,221	(22,621)	9,646
Capital Outlay	100,000	100,000	60,773	39,227	-
Total Special Projects	<u>351,224</u>	<u>351,224</u>	<u>327,203</u>	<u>24,021</u>	<u>168,504</u>
General Government Trusts					
Current:					
Contractual and Other	-	-	154,938	(154,938)	285,762
Total General Government Trusts	<u>-</u>	<u>-</u>	<u>154,938</u>	<u>(154,938)</u>	<u>285,762</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, 2019

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
GIS					
Current:					
Personnel Services	154,309	164,709	180,158	(15,449)	150,227
Personnel Benefits	60,810	65,010	63,909	1,101	58,809
Contractual and Other	94,100	79,500	66,658	12,842	63,374
Total GIS	<u>309,219</u>	<u>309,219</u>	<u>310,725</u>	<u>(1,506)</u>	<u>272,410</u>
Liability Insurance					
Current:					
Contractual and Other	542,870	542,870	534,077	8,793	507,131
Total Liability Insurance	<u>542,870</u>	<u>542,870</u>	<u>534,077</u>	<u>8,793</u>	<u>507,131</u>
Debt Service					
Principal	46,500	46,500	44,694	1,806	42,662
Total General Government	<u>17,478,286</u>	<u>17,685,028</u>	<u>17,800,809</u>	<u>(115,781)</u>	<u>15,958,218</u>
Health:					
Coroner					
Current:					
Personnel Services	72,218	72,218	59,371	12,847	60,697
Personnel Benefits	30,068	30,068	28,120	1,948	27,668
Contractual and Other	58,110	58,110	40,412	17,698	58,077
Total Coroner	<u>160,396</u>	<u>160,396</u>	<u>127,903</u>	<u>32,493</u>	<u>146,442</u>
Total Health	<u>160,396</u>	<u>160,396</u>	<u>127,903</u>	<u>32,493</u>	<u>146,442</u>
Agriculture:					
Agriculture Extension					
Current:					
Personnel Services	49,787	49,787	45,582	4,205	49,786
Personnel Benefits	25,275	25,275	24,729	546	24,598
Contractual and Other	41,555	41,555	37,034	4,521	31,875
Total Agriculture Extension	<u>116,617</u>	<u>116,617</u>	<u>107,345</u>	<u>9,272</u>	<u>106,259</u>
Total Agriculture	<u>116,617</u>	<u>116,617</u>	<u>107,345</u>	<u>9,272</u>	<u>106,259</u>
Legal and Judicial:					
Clerk of District Court					
Current:					
Personnel Services	674,003	674,003	655,269	18,734	655,420
Personnel Benefits	438,490	438,490	432,252	6,238	440,061
Contractual and Other	3,000	3,000	334	2,666	-
Total Clerk of District Court	<u>1,115,493</u>	<u>1,115,493</u>	<u>1,087,855</u>	<u>27,638</u>	<u>1,095,481</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, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Juvenile Probation					
Current:					
Personnel Services	767,700	767,700	749,823	17,877	671,006
Personnel Benefits	395,546	395,546	381,474	14,072	347,165
Contractual and Other	3,500	3,500	3,104	396	72,394
Total Juvenile Probation	<u>1,166,746</u>	<u>1,166,746</u>	<u>1,134,401</u>	<u>32,345</u>	<u>1,090,565</u>
Juvenile Probation Trusts					
Current:					
Contractual and Other	-	-	134,853	(134,853)	154,132
Total Juvenile Probation Trust	-	-	134,853	(134,853)	154,132
Adult Probation					
Current:					
Personnel Services	581,620	581,620	555,259	26,361	543,875
Personnel Benefits	318,435	318,435	311,379	7,056	287,076
Contractual and Other	20,012	20,012	8,096	11,916	13,856
Total Adult Probation	<u>920,067</u>	<u>920,067</u>	<u>874,734</u>	<u>45,333</u>	<u>844,807</u>
Total Legal and Judicial	<u>3,202,306</u>	<u>3,202,306</u>	<u>3,231,843</u>	<u>(29,537)</u>	<u>3,184,985</u>
Total Expenditures	<u>20,957,605</u>	<u>21,164,347</u>	<u>21,267,900</u>	<u>(103,553)</u>	<u>19,395,904</u>
Excess Revenues (Expenditures)	<u>(2,258,925)</u>	<u>(2,258,925)</u>	<u>1,599,851</u>	<u>3,858,776</u>	<u>1,022,586</u>
OTHER FINANCING SOURCES (USES)					
Issuance of Debt	-	-	-	-	-
Transfers In (Out)	<u>(304,356)</u>	<u>(304,356)</u>	<u>(464,356)</u>	<u>(160,000)</u>	<u>(463,820)</u>
Total Other Financing Sources (Uses)	<u>(304,356)</u>	<u>(304,356)</u>	<u>(464,356)</u>	<u>(160,000)</u>	<u>(463,820)</u>
Net Change in Fund Balance	<u>(2,563,281)</u>	<u>(2,563,281)</u>	<u>1,135,495</u>	<u>3,698,776</u>	<u>558,766</u>
FUND BALANCE, BEGINNING OF YEAR ..	<u>6,750,357</u>	<u>6,750,357</u>	<u>17,025,822</u>	<u>10,275,465</u>	<u>16,282,548</u>
Prior Period Adjustment	-	-	-	-	184,508
Adjusted Fund Balance, Beginning of Year ..	<u>6,750,357</u>	<u>6,750,357</u>	<u>17,025,822</u>	<u>10,275,465</u>	<u>16,467,056</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,187,076</u>	<u>\$ 4,187,076</u>	<u>\$ 18,161,317</u>	<u>\$ 13,974,241</u>	<u>\$ 17,025,822</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, 2019

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

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts			
	Orginal	Budget						
REVENUES								
Taxes:								
Property Taxes	\$ 8,551,305	\$ 8,551,305	\$ 8,723,593	\$ 172,288	\$ 8,439,497			
Sales Tax	462,797	462,797	688,701	225,904	667,553			
Replacement Monies	100,340	100,340	100,340	-	100,340			
Revenue Sharing	1,994,570	1,994,570	1,994,570	-	1,500,000			
Interest on Delinquent Taxes	30,000	30,000	61,352	31,352	64,130			
Licenses and Permits	126,000	126,000	150,134	24,134	127,838			
Intergovernmental - Program Specific	493,600	493,600	523,328	29,728	518,702			
Charges for Services	701,402	701,402	884,124	182,722	822,675			
Fines and Court Costs	205,000	205,000	240,147	35,147	226,989			
Miscellaneous Revenue	-	22,485	44,438	21,953	16,057			
Total Revenue	12,665,014	12,687,499	13,410,727	723,228	12,483,781			
EXPENDITURES								
Public Safety:								
Sheriff								
Current:								
Personnel Services	2,970,403	2,970,403	2,914,979	55,424	2,659,170			
Personnel Benefits	1,077,975	1,077,975	997,682	80,293	1,021,677			
Contractual and Other	571,990	571,990	483,156	88,834	609,155			
Capital Outlay	-	-	-	-	161,366			
Total Sheriff	4,620,368	4,620,368	4,395,817	224,551	4,451,368			
Justice Fund Trusts								
Current:								
Contractual and Other	-	-	11,502	(11,502)	25,457			
Capital Outlay	-	-	-	-	-			
Total Justice Fund Trusts	-	-	11,502	(11,502)	25,457			
Jail								
Current:								
Personnel Services	3,005,085	2,925,085	2,879,759	45,326	2,750,615			
Personnel Benefits	1,148,468	1,148,468	1,065,745	82,723	1,154,846			
Contractual and Other	3,042,219	3,144,704	3,050,675	94,029	3,003,429			
Total Jail	7,195,772	7,218,257	6,996,179	222,078	6,908,890			
Total Public Safety	11,816,140	11,838,625	11,403,498	435,127	11,385,715			
Legal & Judicial:								
County Prosecutor								
Current:								
Personnel Services	1,029,689	1,029,689	1,035,923	(6,234)	876,334			
Personnel Benefits	377,159	377,159	367,135	10,024	329,415			
Contractual and Other	57,095	57,095	44,004	13,091	50,855			
Total Prosecutor	1,463,943	1,463,943	1,447,062	16,881	1,256,604			

(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, 2019

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>			
	<u>Orginal</u>	<u>Budget</u>						
Justice Fund Trust								
Current:								
Contractual and Other	-	-	24,095	(24,095)	2,482			
Total Justice Fund	-	-	24,095	(24,095)	2,482			
Total Legal and Judicial	<u>1,463,943</u>	<u>1,463,943</u>	<u>1,471,157</u>	<u>(7,214)</u>	<u>1,259,086</u>			
Total Expenditures	<u>13,280,083</u>	<u>13,302,568</u>	<u>12,874,655</u>	<u>427,913</u>	<u>12,644,801</u>			
Excess Revenues (Expenditures)	(615,069)	(615,069)	536,072	1,151,141	(161,020)			
FUND BALANCE, BEGINNING OF YEAR	<u>5,103,230</u>	<u>5,103,230</u>	<u>6,228,890</u>	<u>1,125,660</u>	<u>6,389,910</u>			
FUND BALANCE, END OF YEAR	<u>\$ 4,488,161</u>	<u>\$ 4,488,161</u>	<u>\$ 6,764,962</u>	<u>\$ 2,276,801</u>	<u>\$ 6,228,890</u>			

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, 2019

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

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,159,420	\$ 1,250,038	\$ 90,618	\$ 1,678,263
Sales Taxes	142,726	215,053	72,327	203,565
Replacement Monies	10,518	16,518	6,000	16,518
Interest on Delinquent Taxes	7,000	19,713	12,713	20,413
Charges for Services	295,975	349,758	53,783	349,550
Highway Users	3,200,000	3,590,819	390,819	3,486,725
National Forest	7,000	46,183	39,183	50,860
Intergovernmental - Program Specific	-	89,662	89,662	13,462
Miscellaneous Revenue	-	11,780	11,780	4,113
 Total Revenues	 4,822,639	 5,589,524	 766,885	 5,823,469
EXPENDITURES				
Road & Bridge				
Current:				
Personnel Services	1,488,335	1,422,776	65,559	1,484,635
Personnel Benefits	938,511	887,014	51,497	878,946
Contractual and Other	3,186,505	3,137,334	49,171	2,912,119
Capital Outlay	214,000	180,383	33,617	298,739
Total Road & Bridge	5,827,351	5,627,507	199,844	5,574,439
Engineer				
Current:				
Personnel Services	61,433	55,117	6,316	55,552
Personnel Benefits	29,245	27,533	1,712	27,408
Contractual and Other	9,610	4,876	4,734	6,753
Capital Outlay	-	-	-	25,874
Total Engineer	100,288	87,526	12,762	115,587
Road & Bridge Trust				
Current:				
Contractual and Other	-	-	-	100,000
Total Road & Bridge Trust	-	-	-	100,000
 Total Expenditures	 5,927,639	 5,715,033	 212,606	 5,790,026
Excess Revenues (Expenditures)	(1,105,000)	(125,509)	979,491	33,443
FUND BALANCE, BEGINNING OF YEAR ..	3,654,878	3,812,277	157,399	3,778,834
FUND BALANCE, END OF YEAR ..	\$ 2,549,878	\$ 3,686,768	\$ 1,136,890	\$ 3,812,277

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, 2019
 With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2018

	Orginal and Final Budgeted Amount	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,710,161	\$ 1,744,815	\$ 34,654	\$ 1,688,142
Sales Tax	50,487	89,662	39,175	83,856
Replacement Monies	23,087	23,087	-	23,087
Interest on Delinquent Taxes	4,500	12,295	7,795	12,879
Intergovernmental - Program Specific	18,000	20,889	2,889	39,129
Investment Income	8,000	51,103	43,103	32,683
Charges for Services	1,655,300	1,987,778	332,478	1,790,117
Miscellaneous	-	65,670	65,670	113,059
Total Revenues	3,469,535	3,995,299	525,764	3,782,952
EXPENDITURES				
Current:				
Contractual and Other	3,497,227	3,538,895	(41,668)	3,441,882
Capital Outlay	232,000	202,760	29,240	100,789
Total Expenditures	3,729,227	3,741,655	(12,428)	3,542,671
Excess Revenues (Expenditures)	(259,692)	253,644	513,336	240,281
FUND BALANCE, BEGINNING OF YEAR	1,700,706	2,582,557	881,851	2,342,276
FUND BALANCE, END OF YEAR	\$ 1,441,014	\$ 2,836,201	\$ 1,395,187	\$ 2,582,557

BANNOCK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION

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

	2019	2018	2017	2016	2015
Employer's portion of net pension liability	\$ 0,005281272	\$ 0,005345184	\$ 0,005444277	\$ 0,00566255	\$ 0,005783553
Employer's proportionate share of the net pension liability	\$ 6,028,425	\$ 7,884,240	\$ 8,557,468	\$ 11,478,859	\$ 7,615,998
Employer's covered payroll	\$ 17,780,998	\$ 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	33.90%	46.22%	53.04%	69.77%	47.45%
Plan fiduciary net position as a percentage of the total pension liability.	93.79%	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, 2019.

Schedule of Employer Contributions
PERSI -- Base Plan

	2019	2018	2017	2016	2015
\$ 2,060,123	\$ 2,075,757	\$ 1,835,876	\$ 1,900,408	\$ 1,891,811	
\$ (2,060,123)	(2,075,757)	(1,835,876)	(1,900,408)	(1,857,912)	
					33,899.00
\$ 18,115,589	\$ 17,188,433	\$ 16,799,160	\$ 16,583,510	\$ 16,032,673	
11.37%	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, 2019.

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

	2019	2018	
\$ 1,989,916	\$ 1,889,969		
115,322	98,830		
72,397	68,440		
(74,163)	(67,323)		
442,259	-		
(64,597)	-		
491,218	99,947		
<u>\$ 2,481,134</u>	<u>\$ 1,989,916</u>		
\$ 16,208,152	\$ 16,132,798		
15.3%	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, 2019

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, \$4,152,992 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 \$154,938, the Health Insurance overspent by \$576,458, GIS overspent by \$1,506, and the Juvenile Probation Trust overspent by \$134,853; these overages were covered by other department underspending and fund balance. Within the Justice Fund, the Justice Fund Trust Departments overspent by \$35,597, this overage was absorbed by other department underspending. The Ambulance Fund overspent by \$12,428; there were sufficient fund balances to cover the overage. Within the District Court Fund, the District Court Trust Department overspent by \$93,329; there were sufficient fund balances to cover this overage. Within the Fair Exhibit Fund, the Fair Trust overspent by \$17,650; there were sufficient fund balances to cover this overage. Within the Parks and Recreation Fund, the Event Center/Wellness Complex Trust overspent by \$19,597; there were sufficient fund balances to cover this overage.

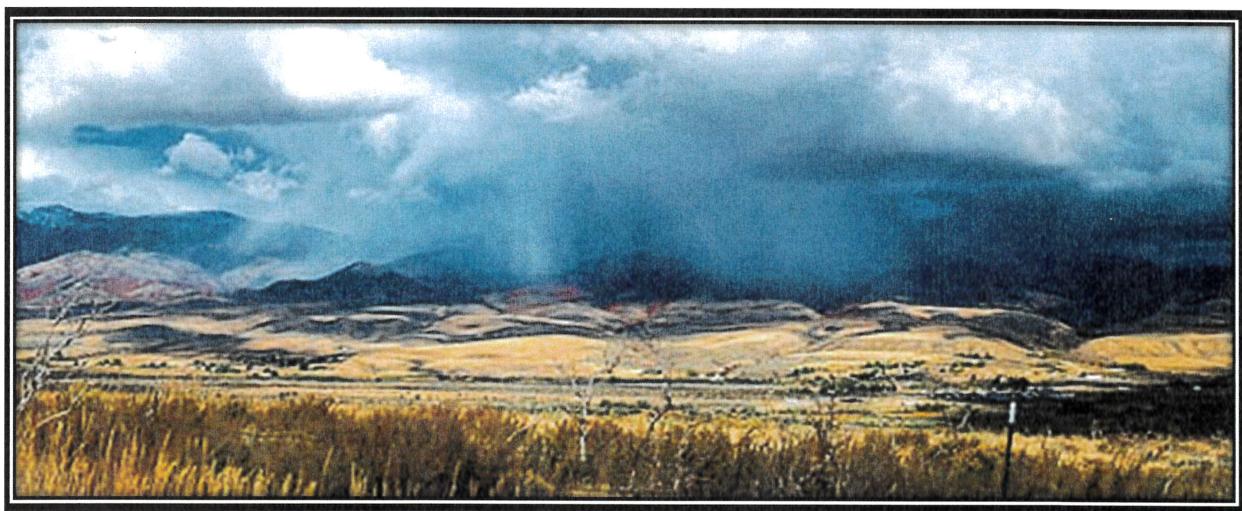


Photo by Eldridge C. Kern Jr.

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:	0.000379395

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:	0.000002226

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000016894

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:	0.000070948

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:	0.000116102

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:	0.000025626

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:	0.000665005

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:	0.000099408

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:	0.000223234

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:	0.000015845

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:	0.000049715

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:	0.000034374

(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, 2019

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
ASSETS				
Cash and Cash Equivalents	\$ 534,448	\$ 1,012	\$ 52,205	\$ 61,848
Cash with Paying Agent	-	-	-	38,668
Investments	1,459,762	2,764	142,589	168,929
Inventory	-	-	-	-
Intergovernmental Receivables	31,353	334	5,408	6,534
Grant Revenue Receivable	-	-	-	-
Taxes Receivable	63,238	356	2,008	9,945
Fees Receivable	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	\$ 2,088,801	\$ 4,466	\$ 202,210	\$ 285,924
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 79,911	\$ -	\$ 8,267	\$ 16,180
Direct Deposit Payable	31,391	-	-	4,335
Prepaid Revenue	-	-	-	-
Total Liabilities	111,302	-	8,267	20,515
Deferred Inflows:				
Unavailable Property Taxes	54,385	307	1,727	8,553
Taxes Received in Advance	10,689	67	1,223	3,004
Total Deferred Inflows	65,074	374	2,950	11,557
Fund Balance:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
Grants	-	-	-	-
Funding source restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	573,728	1,023	47,748	63,463
Assigned for:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	3,069	143,245	190,389
Agriculture	-	-	-	-
Legal and Judicial	1,338,697	-	-	-
Total Fund Balance	1,912,425	4,092	190,993	253,852
Total Liabilities, Deferred Inflows and Fund Balance	\$ 2,088,801	\$ 4,466	\$ 202,210	\$ 285,924

(Continued)

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
\$ 50,777	\$ 5,316	\$ 547,438	\$ 23,989	\$ 176,079	\$ 179,262
-	-	-	-	-	-
138,689	14,521	1,495,240	65,522	480,930	489,622
-	-	-	-	-	-
14,767	2,544	58,616	573	5,001	21,680
-	-	-	-	-	-
19,495	3,954	106,900	-	16,658	39,388
-	-	-	-	-	-
-	-	-	-	20,648	-
<hr/> <u>\$ 223,728</u>	<u>\$ 26,335</u>	<u>\$ 2,208,194</u>	<u>\$ 90,084</u>	<u>\$ 699,316</u>	<u>\$ 729,952</u>

\$	-	\$	-	\$	99,935	\$	100	\$	175,595	\$	37,974
					28,478				9,792		12,867
					-				-		-
					-				-		-
					128,413				185,387		50,841
					-				-		-
16,766		3,401		91,934		-		14,326		33,874	
3,491		622		20,515		-		3,498		8,127	
					-				-		-
20,257		4,023		112,449		-		17,824		42,001	

50,868	5,578	590,200	22,496	124,026	159,278
-	-	-	-	-	477,832
-	-	-	-	-	-
152,603	-	1,377,132	-	-	-
-	16,734	-	67,488	372,079	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>203,471</u>	<u>22,312</u>	<u>1,967,332</u>	<u>89,984</u>	<u>496,105</u>	<u>637,110</u>
<u>\$ 223,728</u>	<u>\$ 26,335</u>	<u>\$ 2,208,194</u>	<u>\$ 90,084</u>	<u>\$ 699,316</u>	<u>\$ 729,952</u>

(Continued)

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)

September 30, 2019

	Special Revenue Funds			
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT
ASSETS				
Cash and Cash Equivalents	\$ 6,680	\$ 79,480	\$ 39,505	\$ 365,767
Cash with Paying Agent	-		-	-
Investments	18,246	217,087	107,902	999,036
Inventory	-	201,741	84,215	-
Intergovernmental Receivables	2,255	7,850	-	-
Grant Revenue Receivables	-	-	-	-
Taxes Receivables	3,641	6,882	5,205	-
Fees Receivable	-	1,641	-	-
Prepaid Assets	-	-	-	-
Total Assets	\$ 30,822	\$ 514,681	\$ 236,827	\$ 1,364,803
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 1,577	\$ 5,631	\$ 10,496	\$ 206
Direct Deposit Payable	-	2,572	1,560	-
Prepaid Revenue	-	-	-	-
Total Liabilities	1,577	8,203	12,056	206
Deferred Inflows:				
Unavailable Property Taxes	3,131	5,918	4,476	-
Taxes Received in Advance	534	1,676	1,069	-
Total Deferred Inflows	3,665	7,594	5,545	-
Fund Balance:				
Nonspendable:				
Inventories	-	201,741	84,215	-
Restricted:				
Grants	-	-	-	-
Funding Source Restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	6,395	124,721	54,807	1,023,448
Assigned for:				
General Government	-	-	-	341,149
Public Safety	-	-	-	-
Health and Welfare	-	-	80,204	-
Culture and Recreation	19,185	-	-	-
Agriculture	-	172,422	-	-
Legal and Judicial	-	-	-	-
Total Fund Balance	25,580	498,884	219,226	1,364,597
Total Liabilities, Deferred Inflows and Fund Balance	\$ 30,822	\$ 514,681	\$ 236,827	\$ 1,364,803

(Continued)

Special Revenue Funds

Snowmobile	County Boat	Juvenile Facility	Grants	2019 Total
\$ 37,602	\$ 10,564	\$ 123,288	\$ 292,111	\$ 2,587,371
-	-	-	-	38,668
102,702	28,853	336,195	797,856	7,066,445
-	-	-	-	285,956
-	-	18,401	-	175,316
-	-	-	234,555	234,555
-	-	-	-	277,670
-	-	-	-	1,641
-	-	-	-	20,648
\$ 140,304	\$ 39,417	\$ 477,884	\$ 1,324,522	\$ 10,688,270

\$	8,485	\$	23,000	\$	18,923	\$	237,074	\$	723,354
	-		-		18,878		19,165		129,038
	-		-		-		-		-
	<u>8,485</u>		<u>23,000</u>		<u>37,801</u>		<u>256,239</u>		<u>852,392</u>
	-		-		-		-		238,798
	-		-		-		-		54,515
	-		-		-		-		293,313

					285,956
				1,068,283	1,068,283
		440,083			440,083
65,910	12,313				2,926,002
					818,981
					-
					1,609,939
65,909	4,104				882,202
					172,422
					1,338,697
<u>131,819</u>	<u>16,417</u>	<u>440,083</u>	<u>1,068,283</u>		<u>9,542,565</u>
\$ 140,304	\$ 39,417	\$ 477,884	\$ 1,324,522	\$ 10,688,270	

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2019
 With Comparative Totals for the Fiscal Year Ended September 30, 2018

	District Court	Fair District	Fair Maintenance	Fair Exhibit
REVENUES				
Taxes:				
Property Taxes.....	\$ 1,662,993	\$ 9,747	\$ 75,100	\$ 310,266
Sales Tax.....	111,187	1,252	20,997	23,477
Liquor Tax.....	25,546	-	-	-
Replacement Monies.....	14,045	110	5,103	4,415
Interest on Delinquent Taxes.....	11,679	65	1,086	2,235
Interest on Investments.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services.....	252,833	-	-	40,357
Intergovernmental - Program Specific.....	-	-	-	-
Intergovernmental - General.....	-	-	-	-
Fines and Court Costs.....	519,430	-	-	-
Miscellaneous.....	19,925	4	540	28,836
Total Revenue.....	2,617,638	11,178	102,826	409,586
EXPENDITURES				
Current:				
General Government.....	-	-	-	-
Public Safety.....	-	-	-	-
Roads.....	-	-	-	-
Health.....	-	-	-	-
Welfare.....	-	-	-	-
Culture and Recreation.....	-	11,000	80,747	484,609
Agriculture.....	-	-	-	-
Legal and Judicial.....	2,486,874	-	-	-
Capital Outlay.....	-	-	10,781	-
Debt Service:				
Principal.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	2,486,874	11,000	91,528	484,609
Excess Revenues (Expenditures).....	130,764	178	11,298	(75,023)
Other Financing Sources (Uses).....				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balance.....	130,764	178	11,298	(75,023)
FUND BALANCE, BEGINNING OF YEAR.....	1,781,661	3,914	179,695	328,875
FUND BALANCE, END OF YEAR.....	\$ 1,912,425	\$ 4,092	\$ 190,993	\$ 253,852

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal	Veterans Memorial
\$ 509,032	\$ 111,988	\$ 2,907,480	\$ -	\$ 433,661	\$ 980,809	\$ 68,479
54,716	9,217	209,527	2,289	16,277	78,350	8,427
-	-	-	72,711	-	-	-
6,015	1,015	15,863	-	-	12,127	675
3,632	663	17,792	-	2,175	7,679	467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	204,658	-	284,059	-	-
-	-	-	1,200	-	-	-
-	-	-	-	-	-	-
-	-	89,236	-	-	-	-
232	52	1,264	-	28,440	594	30
<u>573,627</u>	<u>122,935</u>	<u>3,445,820</u>	<u>76,200</u>	<u>764,612</u>	<u>1,079,559</u>	<u>78,078</u>
-	-	-	-	-	1,098,586	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
562,015	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,419,425	-	-	-	-
-	115,843	-	32,100	905,241	-	77,527
-	-	-	-	-	-	-
-	-	1,731,480	-	-	-	-
-	-	-	-	196,294	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>562,015</u>	<u>115,843</u>	<u>3,150,905</u>	<u>32,100</u>	<u>1,101,535</u>	<u>1,098,586</u>	<u>77,527</u>
<u>11,612</u>	<u>7,092</u>	<u>294,915</u>	<u>44,100</u>	<u>(336,923)</u>	<u>(19,027)</u>	<u>551</u>
-	-	-	-	464,356	-	-
-	-	-	-	464,356	-	-
11,612	7,092	294,915	44,100	127,433	(19,027)	551
<u>191,859</u>	<u>15,220</u>	<u>1,672,417</u>	<u>45,884</u>	<u>368,672</u>	<u>656,137</u>	<u>25,029</u>
<u>\$ 203,471</u>	<u>\$ 22,312</u>	<u>\$ 1,967,332</u>	<u>\$ 89,984</u>	<u>\$ 496,105</u>	<u>\$ 637,110</u>	<u>\$ 25,580</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
REVENUES				
Taxes:				
Property Taxes.....	\$ 217,695	\$ 150,341	\$ -	\$ -
Sales Tax	29,536	-	-	-
Liquor Tax.....	-	-	-	-
Replacement Monies	4,159	2,805	-	-
Interest on Delinquent Taxes.....	1,654	986	-	-
Interest on Investments	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services	9,822	-	-	-
Intergovernmental - Program Specific.....	161,740	-	-	21,660
Intergovernmental - General.....	-	-	540,018	-
Fines and Court Costs.....	-	-	-	-
Miscellaneous.....	10,282	16,579	56,350	-
Total Revenue.....	<u>434,888</u>	<u>170,711</u>	<u>596,368</u>	<u>21,660</u>
EXPENDITURES				
Current:				
General Government.....	-	-	199,300	-
Public Safety.....	-	-	-	-
Roads	-	-	-	-
Health	-	207,361	-	-
Welfare.....	-	-	-	-
Culture and Recreation	-	-	-	19,238
Agriculture	371,064	-	-	-
Legal and Judicial.....	-	-	-	-
Capital Outlay.....	15,869	15,869	176,185	-
Debt Service:				
Principal.....	-	-	206,903	-
Interest and Fiscal Charges.....	-	-	1,894	-
Total Expenditures.....	<u>386,933</u>	<u>223,230</u>	<u>584,282</u>	<u>19,238</u>
Excess Revenues (Expenditures).....	<u>47,955</u>	<u>(52,519)</u>	<u>12,086</u>	<u>2,422</u>
Other Financing Sources (Uses)				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	<u>47,955</u>	<u>(52,519)</u>	<u>12,086</u>	<u>2,422</u>
FUND BALANCE, BEGINNING OF YEAR ...	<u>450,929</u>	<u>271,745</u>	<u>1,352,511</u>	<u>129,397</u>
FUND BALANCE, END OF YEAR.....	<u>\$ 498,884</u>	<u>\$ 219,226</u>	<u>\$ 1,364,597</u>	<u>\$ 131,819</u>

Special Revenue Funds

County Boat	Juvenile Facility	Grants	2019 Total	2018 Total
\$ -	\$ -	\$ -	\$ 7,437,591	\$ 6,795,794
-	-	-	565,252	534,318
-	-	-	98,257	32,711
-	-	-	66,332	66,332
-	-	-	50,113	48,332
-	-	-	-	-
23,602	-	-	23,602	18,829
-	1,031,651	175,011	1,998,391	1,967,823
-	27,251	2,779,024	2,990,875	2,474,282
-	-	-	540,018	568,237
-	-	-	608,666	515,944
-	370	124	163,622	118,491
23,602	1,059,272	2,954,159	14,542,719	13,141,093
-	-	-	1,297,886	1,392,063
-	1,009,442	270,007	1,279,449	1,161,700
-	-	470,955	470,955	85,775
-	-	7,000	776,376	787,693
-	-	-	1,419,425	1,383,856
23,000	-	259,373	2,008,678	2,001,826
-	-	-	371,064	363,539
-	-	2,309,874	6,528,228	5,115,598
-	-	207,420	622,418	199,368
-	-	-	206,903	205,963
-	-	-	1,894	2,834
23,000	1,009,442	3,524,629	14,983,276	12,700,215
602	49,830	(570,470)	(440,557)	440,878
-	-	-	464,356	586,018
-	-	-	464,356	586,018
602	49,830	(570,470)	23,799	1,026,896
15,815	390,253	1,638,753	9,518,766	8,491,870
\$ 16,417	\$ 440,083	\$ 1,068,283	\$ 9,542,565	\$ 9,518,766



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 ACTUAL

For the Fiscal Year Ended September 30, 2019

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

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,629,962	\$ 1,662,993	\$ 33,031	\$ 1,657,601
Sales Tax	64,063	111,187	47,124	109,024
Liquor Apportionment	-	25,546	25,546	109,024
Replacement Monies	14,045	14,045	-	14,045
Interest on Delinquent Taxes	4,000	11,679	7,679	11,857
Charges for Services	274,921	252,833	(22,088)	332,261
Intergovernmental Program Specific	-	-	-	-
Fines and Court Costs	385,500	519,430	133,930	515,944
Miscellaneous	-	19,925	19,925	10,938
Total Revenues	2,372,491	2,617,638	245,147	2,760,694
EXPENDITURES				
District Court				
Current:				
Personnel Services	1,311,529	1,266,168	45,361	1,262,509
Personnel Benefits	766,939	747,751	19,188	733,945
Contractual and Other	424,023	379,626	44,397	377,640
Capital Outlay	-	-	-	-
Total District Court	2,502,491	2,393,545	108,946	2,374,094
District Court Trusts				
Current:				
Contractual and Other	-	93,329	(93,329)	160,650
Total District Court Trusts	-	93,329	(93,329)	160,650
Total Expenditures	2,502,491	2,486,874	15,617	2,534,744
Excess Revenues (Expenditures)	(130,000)	130,764	260,764	116,926
FUND BALANCE, BEGINNING OF YEAR ..	914,698	1,781,661	866,963	1,664,735
FUND BALANCE, END OF YEAR	\$ 784,698	\$ 1,912,425	\$ 1,127,727	\$ 1,781,661

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, 2019

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

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 9,561	\$ 9,747	\$ 186	\$ 8,257
Sales Tax	987	1,252	265	1,185
Replacement Monies	110	110	-	110
Interest on Delinquent Taxes	42	65	23	68
Miscellaneous	-	4	4	2
Total Revenues	10,700	11,178	478	9,622
EXPENDITURES				
Current:				
Contractual and Other	11,300	11,000	300	9,888
Capital Outlay	-	-	-	-
Total Expenditures	11,300	11,000	300	9,888
Excess Revenues (Expenditures)	(600)	178	778	(266)
FUND BALANCE, BEGINNING OF YEAR	3,431	3,914	483	4,180
FUND BALANCE, END OF YEAR	\$ 2,831	\$ 4,092	\$ 1,261	\$ 3,914

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, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 72,566	\$ 75,100	\$ 2,534	\$ 28,478
Sales Tax	18,831	20,997	2,166	19,112
Replacement Monies	5,103	5,103	-	5,103
Interest on Delinquent Taxes	900	1,086	186	1,572
Miscellaneous	-	540	540	4
Total Revenues	97,400	102,826	5,426	54,269
EXPENDITURES				
Current:				
Contractual and Other	100,400	80,747	19,653	117,933
Capital Outlay	115,000	10,781	104,219	-
Total Expenditures	215,400	91,528	123,872	117,933
Excess Revenues (Expenditures)	(118,000)	11,298	129,298	(63,664)
FUND BALANCE, BEGINNING OF YEAR ..	178,266	179,695	1,429	243,359
FUND BALANCE, END OF YEAR	\$ 60,266	\$ 190,993	\$ 130,727	\$ 179,695

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 304,753	\$ 310,266	\$ 5,513	\$ 110,651
Sales Tax	14,860	23,477	8,617	15,634
Replacement Monies	4,415	4,415	-	4,415
Interest on Delinquent Taxes	1,500	2,235	735	2,525
Charges for Services	32,000	40,357	8,357	25,395
Miscellaneous	-	28,836	28,836	11,215
Total Revenues	357,528	409,586	52,058	169,835
EXPENDITURES				
Fair Administration:				
Current:				
Personnel Services	101,598	101,612	(14)	47,972
Personnel Benefits	68,107	63,735	4,372	27,364
Contractual and Other	22,500	15,206	7,294	11,921
Capital Outlay	-	-	-	-
Total Administration	192,205	180,553	11,652	87,257
Fair:				
Current:				
Personnel Services	5,500	4,900	600	5,050
Personnel Benefits	746	382	364	391
Contractual and Other	137,000	136,284	716	132,773
Total South Fair	143,246	141,566	1,680	138,214
4-H:				
Current:				
Personnel Services	60,455	60,130	325	46,290
Personnel Benefits	45,912	45,212	700	23,661
Contractual and Other	40,710	39,498	1,212	41,504
Total 4-H	147,077	144,840	2,237	111,455
Fair Trusts				
Current:				
Contractual and Other	-	17,650	(17,650)	-
Total Fair Trusts	-	17,650	(17,650)	-
Total Expenditures	482,528	484,609	(2,081)	336,926
Excess Revenues (Expenditures)	(125,000)	(75,023)	49,977	(167,091)
FUND BALANCE, BEGINNING OF YEAR ..	323,414	328,875	5,461	495,966
FUND BALANCE, END OF YEAR	\$ 198,414	\$ 253,852	\$ 55,438	\$ 328,875

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 498,795	\$ 509,032	\$ 10,237	\$ 496,073
Sales Tax	41,705	54,716	13,011	53,614
Replacement Monies	6,015	6,015	-	6,015
Interest on Delinquent Taxes	2,500	3,632	1,132	3,798
Intergovernmental	-	-	-	-
Miscellaneous	-	232	232	97
Total Revenues	549,015	573,627	24,612	559,597
EXPENDITURES				
Current:				
Contractual and Other	562,015	562,015	-	553,909
Total Expenditures	562,015	562,015	-	553,909
Excess Revenues (Expenditures)	(13,000)	11,612	24,612	5,688
FUND BALANCE, BEGINNING OF YEAR ..	163,050	191,859	28,809	186,171
FUND BALANCE, END OF YEAR	\$ 150,050	\$ 203,471	\$ 53,421	\$ 191,859

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, 2019

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

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 110,096	\$ 111,988	\$ 1,892	\$ 110,645
Sales Tax	5,921	9,217	3,296	9,047
Replacement Monies	1,015	1,015	-	1,015
Interest on Delinquent Taxes	270	663	393	649
Miscellaneous	-	52	52	22
Total Revenues	117,302	122,935	5,633	121,378
EXPENDITURES				
Current:				
Contractual and Other	117,802	115,843	1,959	97,527
Total Expenditures	117,802	115,843	1,959	97,527
Excess Revenues (Expenditures)	(500)	7,092	7,592	23,851
FUND BALANCE, BEGINNING OF YEAR ..	25,637	15,220	(10,417)	(8,631)
FUND BALANCE, END OF YEAR ..	\$ 25,137	\$ 22,312	\$ (2,825)	\$ 15,220

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
	Original	Final			
REVENUES					
Taxes:					
Property Taxes	\$ 2,856,877	\$ 2,856,877	\$ 2,907,480	\$ 50,603	\$ 2,650,810
Sales Tax	120,637	120,637	209,527	88,890	196,982
Replacement Monies	15,863	15,863	15,863	-	15,863
Interest on Delinquent Taxes	5,400	5,400	17,792	12,392	14,382
Charges for Services	173,000	183,000	204,658	21,658	212,872
Fines and Court Costs	120,000	120,000	89,236	(30,764)	142,603
Miscellaneous	-	-	1,264	1,264	610
Total Revenues	<u>3,291,777</u>	<u>3,301,777</u>	<u>3,445,820</u>	<u>144,043</u>	<u>3,234,122</u>
EXPENDITURES					
Administration:					
Current:					
Personnel Services	97,054	97,054	97,067	(13)	95,701
Personnel Benefits	54,272	54,272	52,942	1,330	51,786
Contractual and Other	34,800	44,800	34,421	10,379	37,054
Total Administration	<u>186,126</u>	<u>196,126</u>	<u>184,430</u>	<u>11,696</u>	<u>184,541</u>
Direct Assistance:					
Current:					
Contractual and Other	1,467,900	1,467,900	1,234,995	232,905	1,199,315
Total Direct Assistance	<u>1,467,900</u>	<u>1,467,900</u>	<u>1,234,995</u>	<u>232,905</u>	<u>1,199,315</u>
Total Health	<u>1,654,026</u>	<u>1,664,026</u>	<u>1,419,425</u>	<u>244,601</u>	<u>1,383,856</u>
Public Defenders:					
Current:					
Personnel Services	952,238	952,238	935,090	17,148	845,277
Personnel Benefits	461,803	461,803	453,125	8,678	407,688
Contractual and Other	343,710	343,710	343,265	445	315,571
Total Public Defenders	<u>1,757,751</u>	<u>1,757,751</u>	<u>1,731,480</u>	<u>26,271</u>	<u>1,568,536</u>
Total Legal and Judicial	<u>1,757,751</u>	<u>1,757,751</u>	<u>1,731,480</u>	<u>26,271</u>	<u>1,568,536</u>
Total Expenditures	<u>3,411,777</u>	<u>3,421,777</u>	<u>3,150,905</u>	<u>270,872</u>	<u>2,952,392</u>
Excess Revenues (Expenditures)	(120,000)	(120,000)	294,915	414,915	281,730
FUND BALANCE, BEGINNING OF YEAR ..	1,206,326	1,206,326	1,672,417	466,091	1,390,687
FUND BALANCE, END OF YEAR ..	\$ 1,086,326	\$ 1,086,326	\$ 1,967,332	\$ 881,006	\$ 1,672,417

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budgeted Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	2,289	2,289	-	2,289
Liquor Tax	72,711	72,711	-	32,711
Intergovernmental-Program Specific	-	1,200	1,200	73,500
Total Revenues	<u>75,000</u>	<u>76,200</u>	<u>1,200</u>	<u>108,500</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>75,000</u>	<u>32,100</u>	<u>42,900</u>	<u>133,900</u>
Total Expenditures	<u>75,000</u>	<u>32,100</u>	<u>42,900</u>	<u>133,900</u>
Excess Revenues (Expenditures)	<u>-</u>	<u>44,100</u>	<u>44,100</u>	<u>(25,400)</u>
FUND BALANCE, BEGINNING OF YEAR . .	60,784	45,884	(14,900)	71,284
FUND BALANCE, END OF YEAR . .	\$ 60,784	\$ 89,984	\$ 29,200	\$ 45,884

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budgeted		2018 Actual Amounts		
	Orginal	Final		Positive (Negative)	2018 Actual Amounts			
REVENUES								
Taxes:								
Property Taxes.....	\$ 427,075	\$ 427,075	\$ 433,661	\$ 6,586	\$ 417,405			
Sales Tax.....	15,975	15,975	16,277	302	15,238			
Intergovernmental-Program Specific	-	-	-	-	-			
Interest on Delinquent Taxes.....	-	-	2,175	2,175	1,655			
Charges for Services.....	108,025	199,807	284,059	84,252	424,087			
Miscellaneous.....	-	26,000	28,440	2,440	24,003			
Total Revenues.....	<u>551,075</u>	<u>668,857</u>	<u>764,612</u>	<u>95,755</u>	<u>882,388</u>			
EXPENDITURES								
Event Center/Wellness Complex.....								
Current:.....								
Personnel Services.....	412,785	353,785	351,942	1,843	413,602			
Personnel Benefits.....	102,749	102,749	73,965	28,784	92,901			
Contractual and Other.....	499,897	582,806	459,737	123,069	555,504			
Capital Outlay.....	-	93,873	196,294	(102,421)	-			
Total Event Center/Wellness Complex.....	<u>1,015,431</u>	<u>1,133,213</u>	<u>1,081,938</u>	<u>51,275</u>	<u>1,062,007</u>			
Event Center/Wellness Complex Trusts.....								
Current:.....								
Contractual and Other.....	-	-	19,597	(19,597)	142,045			
Total Event Center/Wellness Complex Trusts	<u>-</u>	<u>-</u>	<u>19,597</u>	<u>(19,597)</u>	<u>142,045</u>			
Total Expenditures.....	<u>1,015,431</u>	<u>1,133,213</u>	<u>1,101,535</u>	<u>31,678</u>	<u>1,204,052</u>			
Excess Revenues (Expenditures).....	(464,356)	(464,356)	(336,923)	127,433	(321,664)			
OTHER FINANCING SOURCES (Uses)								
Transfers In (Out).....	464,356	464,356	464,356	-	586,018			
Total Other Financing Sources (Uses).....	<u>464,356</u>	<u>464,356</u>	<u>464,356</u>	<u>-</u>	<u>586,018</u>			
Net Change in Fund Balance.....	<u>-</u>	<u>-</u>	<u>127,433</u>	<u>127,433</u>	<u>264,354</u>			
FUND BALANCE, BEGINNING OF YEAR.....	135,915	135,915	368,672	232,757	104,318			
FUND BALANCE, END OF YEAR.....	\$ 135,915	\$ 135,915	\$ 496,105	\$ 360,190	\$ 368,672			

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, 2019

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>		<u>2018 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>	
REVENUES						
Taxes:						
Property Taxes	\$ 959,033	\$ 959,033	\$ 980,809	\$ 21,776	\$ 1,024,702	
Sales Tax	53,796	53,796	78,350	24,554	78,725	
Replacement Monies	12,127	12,127	12,127	-	12,127	
Interest on Delinquent Taxes	3,650	3,650	7,679	4,029	8,241	
Miscellaneous	-	-	594	594	200	
Total Revenues	1,028,606	1,028,606	1,079,559	50,953	1,123,995	
EXPENDITURES						
Current:						
Personnel Services	582,049	582,049	556,769	25,280	545,585	
Personnel Benefits	357,557	357,557	344,965	12,592	338,190	
Contractual and Other	189,000	219,000	196,852	22,148	215,579	
Capital Outlay	30,000	-	-	-	24,999	
Total Expenditures	1,158,606	1,158,606	1,098,586	60,020	1,124,353	
Excess Revenues (Expenditures)	(130,000)	(130,000)	(19,027)	110,973	(358)	
FUND BALANCE, BEGINNING OF YEAR ..	539,597	539,597	656,137	116,540	656,495	
FUND BALANCE, END OF YEAR	\$ 409,597	\$ 409,597	\$ 637,110	\$ 227,513	\$ 656,137	

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 68,072	\$ 68,479	\$ 407	\$ 63,385
Sales Tax	6,433	8,427	1,994	8,123
Replacement Monies	675	675	-	675
Interest on Delinquent Taxes	350	467	117	460
Miscellaneous	-	30	30	13
 Total Revenues	 75,530	 78,078	 2,548	 72,656
EXPENDITURES				
Current:				
Contractual and Other	77,530	77,527	3	69,266
 Total Expenditures	 77,530	 77,527	 3	 69,266
Excess Revenues (Expenditures)	(2,000)	551	2,551	3,390
 FUND BALANCE, BEGINNING OF YEAR ..	 21,346	 25,029	 3,683	 21,639
 FUND BALANCE, END OF YEAR ..	 \$ 19,346	 \$ 25,580	 \$ 6,234	 \$ 25,029

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget -		2018 Actual Amounts
	Orginal	Final	Actual Amounts	Positive	(Negative)	
REVENUES						
Taxes:						
Property Taxes.....	\$ 213,566	\$ 213,566	\$ 217,695	\$ 4,129	\$ 113,063	
Sales Tax.....	25,395	25,395	29,536	4,141	25,345	
Replacement Monies.....	4,159	4,159	4,159	-	4,159	
Interest on Delinquent Taxes.....	100	100	1,654	1,554	2,027	
Intergovernmental-Program Specifics.....	-	94,629	161,740	67,111	-	
Charges for Services.....	26,000	35,900	9,822	(26,078)	66,141	
Miscellaneous.....	-	-	10,282	10,282	192	
Total Revenues.....	<u>269,220</u>	<u>373,749</u>	<u>434,888</u>	<u>61,139</u>	<u>210,927</u>	
EXPENDITURES						
Current:						
Personnel Services.....	83,771	83,771	80,309	3,462	76,251	
Personnel Benefits.....	41,584	41,584	31,812	9,772	30,998	
Contractual and Other.....	243,865	341,794	258,943	82,851	256,290	
Capital Outlay.....	-	6,600	15,869	(9,269)	256,290	
Total Expenditures.....	<u>369,220</u>	<u>473,749</u>	<u>386,933</u>	<u>86,816</u>	<u>619,829</u>	
Excess Revenues (Expenditures).....	(100,000)	(100,000)	47,955	147,955	(408,902)	
FUND BALANCE, BEGINNING OF YEAR...	<u>331,654</u>	<u>331,654</u>	<u>450,929</u>	<u>119,275</u>	<u>603,541</u>	
FUND BALANCE, END OF YEAR.....	<u>\$ 231,654</u>	<u>\$ 231,654</u>	<u>\$ 498,884</u>	<u>\$ 267,230</u>	<u>\$ 194,639</u>	

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>		<u>2018 Actual Amounts</u>
	<u>Orginal</u>	<u>Final</u>				
REVENUES						
Taxes:						
Property Taxes.....	\$ 147,669	\$ 147,669	\$ 150,341	\$ 2,672	\$ 114,724	
Replacement Monies.....	2,805	2,805	2,805	-	2,805	
Interest on Delinquent Taxes.....	1,000	1,000	986	(14)	1,098	
Intergovernmental - Program Specific.....	-	-	-	-	900	
Miscellaneous.....	-	8,026	16,579	8,553	41	
Total Revenues.....	151,474	159,500	170,711	11,211	119,568	
EXPENDITURES						
Current:						
Personnel Services.....	56,910	56,910	56,012	898	59,076	
Personnel Benefits.....	33,364	33,364	27,445	5,919	26,761	
Contractual and Other.....	126,400	127,826	123,904	3,922	128,056	
Capital Outlay.....	-	6,600	15,869	(9,269)	-	
Total Expenditures.....	216,674	224,700	223,230	1,470	213,893	
Excess Revenues (Expenditures).....	(65,200)	(65,200)	(52,519)	12,681	(94,325)	
FUND BALANCE, BEGINNING OF YEAR.....	208,212	208,212	271,745	63,533	366,070	
FUND BALANCE, END OF YEAR.....	\$ 143,012	\$ 143,012	\$ 219,226	\$ 76,214	\$ 271,745	

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, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Intergovernmental - General	\$ 300,000	\$ 540,018	\$ 240,018	\$ 568,237
Miscellaneous	- 56,350	56,350	56,350	70,597
Total Revenues	<u>300,000</u>	<u>596,368</u>	<u>296,368</u>	<u>638,834</u>
EXPENDITURES				
Current:				
Contractual and Other	223,825	199,300	24,525	292,709
Capital Outlay	175,000	176,185	(1,185)	-
Debt Service:				
Principal	209,000	206,903	2,097	205,963
Interest and Fiscal Charges	- 1,894	1,894	(1,894)	2,834
Total Expenditures	<u>607,825</u>	<u>584,282</u>	<u>23,543</u>	<u>501,506</u>
Excess Revenues (Expenditures)	(307,825)	12,086	319,911	137,328
FUND BALANCE, BEGINNING OF YEAR . . .	876,780	<b">1,352,511</b">	<b">475,731</b">	<b">1,215,183</b">
FUND BALANCE, END OF YEAR . . .	\$ 568,955	\$ 1,364,597	\$ 795,642	\$ 1,352,511

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, 2019

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

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Intergovernmental - Program Specific.....	\$ 16,000	\$ 21,660	\$ 5,660	\$ 14,713
Total Revenues.....	16,000	21,660	5,660	14,713
EXPENDITURES				
Current:				
Personnel Services.....	6,000	3,532	2,468	1,434
Personnel Benefits.....	705	326	379	150
Contractual and Other.....	18,295	15,380	2,915	9,750
Total Expenditures.....	25,000	19,238	5,762	11,334
Excess Revenues (Expenditures).....	(9,000)	2,422	11,422	3,379
FUND BALANCE, BEGINNING OF YEAR.....	117,018	129,397	12,379	126,018
FUND BALANCE, END OF YEAR.....	\$ 108,018	\$ 131,819	\$ 23,801	\$ 129,397

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, 2019
 With Comparative Actual Amounts for the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2018 Actual Amounts</u>
	<u>Orginal</u>	<u>Final</u>			
REVENUES					
Licenses and Permits	\$ 18,000	\$ 25,034	\$ 23,602	\$ (1,432)	\$ 18,829
Total Revenues	<u>18,000</u>	<u>25,034</u>	<u>23,602</u>	<u>(1,432)</u>	<u>18,829</u>
EXPENDITURES					
Current:					
Contractual and Other	<u>23,000</u>	<u>30,034</u>	<u>23,000</u>	<u>7,034</u>	<u>21,000</u>
Total Expenditures	<u>23,000</u>	<u>30,034</u>	<u>23,000</u>	<u>7,034</u>	<u>21,000</u>
Excess Revenues (Expenditures)	(5,000)	(5,000)	602	5,602	(2,171)
FUND BALANCE, BEGINNING OF YEAR	<u>20,294</u>	<u>20,294</u>	<u>15,815</u>	<u>(4,479)</u>	<u>17,986</u>
FUND BALANCE, END OF YEAR	<u>\$ 15,294</u>	<u>\$ 15,294</u>	<u>\$ 16,417</u>	<u>\$ 1,123</u>	<u>\$ 15,815</u>

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, 2019
With Comparative Actual Amounts for the Year Ended September 30, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2018 Actual Amounts
REVENUES				
Intergovernmental - Program Specific	\$ 20,000	\$ 27,251	\$ 7,251	\$ 24,053
Charges for Services	1,029,658	1,031,651	1,993	823,968
Miscellaneous	-	370	370	557
Total Revenues	1,049,658	1,059,272	9,614	848,578
EXPENDITURES				
Current:				
Personnel Services	572,348	578,172	(5,824)	531,699
Personnel Benefits	330,731	311,810	18,921	303,084
Contractual and Other	146,579	119,460	27,119	131,657
Total Expenditures	1,049,658	1,009,442	40,216	966,440
Excess Revenues (Expenditures)	-	49,830	49,830	(117,862)
FUND BALANCE, BEGINNING OF YEAR ...	509,430	390,253	(119,177)	508,115
FUND BALANCE, END OF YEAR	\$ 509,430	\$ 440,083	\$ (69,347)	\$ 390,253

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, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Intergovernmental - Program Specific	\$ 1,500,000	\$ 5,108,482	\$ 2,779,024	\$ (2,329,458)
Charges for Services	-	-	175,011	175,011
Miscellaneous	-	-	124	124
Total Revenues	<u>1,500,000</u>	<u>5,108,482</u>	<u>2,954,159</u>	<u>(2,154,323)</u>
EXPENDITURES				
Health:				
Current:				
Personnel Services	-	-	7,000	(7,000)
Contractual and Other	-	13,480	-	13,480
Capital Outlay	-	125,000	138,479	(13,479)
Total Health	<u>-</u>	<u>138,480</u>	<u>145,479</u>	<u>(6,999)</u>
Culture and Recreation:				
Current:				
Contractual and Other	-	846,101	259,373	586,728
Capital Outlay	-	295,583	-	295,583
Total Health	<u>-</u>	<u>1,141,684</u>	<u>259,373</u>	<u>882,311</u>
Public Safety:				
Current:				
Personnel Services	52,270	52,270	30,254	22,016
Personnel Benefits	11,630	11,630	6,444	5,186
Contractual and Other	-	-	233,309	(233,309)
Capital Outlay	65,000	65,000	64,535	465
Total Public Safety	<u>128,900</u>	<u>128,900</u>	<u>334,542</u>	<u>(205,642)</u>
Legal and Judicial:				
Current:				
Personnel Services	332,024	459,801	420,524	39,277
Personnel Benefits	168,528	191,869	161,519	30,350
Contractual and Other	870,548	2,829,850	1,727,831	1,102,019
Total Legal and Judicial	<u>1,371,100</u>	<u>3,481,520</u>	<u>2,309,874</u>	<u>1,171,646</u>
Roads:				
Current:				
Contractual and Other	-	117,898	470,955	(353,057)
Capital Outlay	-	100,000	4,406	95,594
Total Roads	<u>-</u>	<u>217,898</u>	<u>475,361</u>	<u>(257,463)</u>
Total All Expenditures	<u>1,500,000</u>	<u>5,108,482</u>	<u>3,524,629</u>	<u>1,583,853</u>
Excess Revenues (Expenditures)	-	-	(570,470)	(570,470)
FUND BALANCE, BEGINNING OF YEAR ..	-	-	1,638,753	1,638,753
FUND BALANCE, END OF YEAR ..	\$ -	\$ -	\$ 1,068,283	\$ 1,068,283

FIDUCIARY/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, 2019

	Balance Oct. 1, 2018	Additions	Deductions	Balance Sept. 30, 2019
STATE FUND:				
Assets:				
Cash	\$ 760,075	\$ 10,471,438	\$ 10,434,621	\$ 796,892
Intergovernmental Receivable	-	-	-	-
Taxes Receivable	1,471	29,216	29,357	1,330
Total Assets	<u>\$ 761,546</u>	<u>\$ 10,500,654</u>	<u>\$ 10,463,978</u>	<u>\$ 798,222</u>
Liabilities:				
Accounts Payable	\$ 562,455	\$ 10,530,787	\$ 10,434,371	\$ 658,871
Due to Others	199,091	10,369,938	10,429,678	139,351
Total Liabilities	<u>\$ 761,546</u>	<u>\$ 20,900,725</u>	<u>\$ 20,864,049</u>	<u>\$ 798,222</u>
TAXING DISTRICTS:				
Assets:				
Cash	\$ 122,263	\$ 66,076,726	\$ 64,966,087	\$ 1,232,902
Intergovernmental Receivable	800,533	849,837	800,533	849,837
Taxes Receivable	2,353,821	60,936,378	60,880,982	2,409,217
Total Assets	<u>\$ 3,276,617</u>	<u>\$ 127,862,941</u>	<u>\$ 126,647,602</u>	<u>\$ 4,491,956</u>
Liabilities:				
Accounts Payable	\$ -	\$ 128,441,910	\$ 128,441,615	\$ 295
Due to Others	3,276,617	65,434,455	64,219,411	4,491,661
Total Liabilities	<u>\$ 3,276,617</u>	<u>\$ 193,876,365</u>	<u>\$ 192,661,026</u>	<u>\$ 4,491,956</u>
UNAPPORTIONED LAND SALE:				
Assets:				
Cash	\$ 1,950	\$ 190,470	\$ 189,756	\$ 2,664
Total Assets	<u>\$ 1,950</u>	<u>\$ 190,470</u>	<u>\$ 189,756</u>	<u>\$ 2,664</u>
Liabilities:				
Accounts Payable	\$ -	\$ 126,193	\$ 126,193	\$ -
Due to Others	1,950	126,907	126,193	2,664
Total Liabilities	<u>\$ 1,950</u>	<u>\$ 253,100</u>	<u>\$ 252,386</u>	<u>\$ 2,664</u>
RESTITUTION:				
Assets:				
Cash	\$ 77,158	\$ 315,905	\$ 282,985	\$ 110,078
Total Assets	<u>\$ 77,158</u>	<u>\$ 315,905</u>	<u>\$ 282,985</u>	<u>\$ 110,078</u>
Liabilities:				
Accounts Payable	\$ 23,817	\$ 636,359	\$ 612,761	\$ 47,415
Due to Others	53,341	325,399	316,077	62,663
Total Liabilities	<u>\$ 77,158</u>	<u>\$ 961,758</u>	<u>\$ 928,838</u>	<u>\$ 110,078</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2019

	Balance Oct. 1, 2018	Additions	Deductions	Balance Sept. 30, 2019
<u>COURT & CIVIL SUSPENSE:</u>				
<u>Assets:</u>				
Cash	\$ 491,816	\$ -	\$ 62,597	\$ 429,219
Total Assets	<u>\$ 491,816</u>	<u>\$ -</u>	<u>\$ 62,597</u>	<u>\$ 429,219</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 491,816	\$ -	\$ 62,597	\$ 429,219
Total Liabilities	<u>\$ 491,816</u>	<u>\$ -</u>	<u>\$ 62,597</u>	<u>\$ 429,219</u>
<u>OTHER AGENCIES:</u>				
<u>Assets:</u>				
Cash	\$ 840,627	\$ 723,946	\$ 763,426	\$ 801,147
Total Assets	<u>\$ 840,627</u>	<u>\$ 723,946</u>	<u>\$ 763,426</u>	<u>\$ 801,147</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 103,106	\$ 358,745	\$ 334,970	\$ 126,881
Due to Others	737,521	375,896	439,151	674,266
Total Liabilities	<u>\$ 840,627</u>	<u>\$ 734,641</u>	<u>\$ 774,121</u>	<u>\$ 801,147</u>
<u>TOTAL ALL AGENCY FUNDS:</u>				
<u>Assets:</u>				
Cash*	\$ 2,293,889	\$ 77,778,485	\$ 76,699,472	\$ 3,372,902
Intergovernmental Receivable	800,533	849,837	800,533	849,837
Taxes Receivable	<u>2,355,292</u>	<u>60,965,594</u>	<u>60,910,339</u>	<u>2,410,547</u>
Total Assets	<u>\$ 5,449,714</u>	<u>\$ 139,593,916</u>	<u>\$ 138,410,344</u>	<u>\$ 6,633,286</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 1,181,194	\$ 140,093,994	\$ 140,012,507	\$ 1,262,681
Due to Others	4,268,520	76,632,595	75,530,510	5,370,605
Total Liabilities	<u>\$ 5,449,714</u>	<u>\$ 216,726,589</u>	<u>\$ 215,543,017</u>	<u>\$ 6,633,286</u>

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

Cash	\$ 903,938
Investments	2,468,964
Total	<u>\$ 3,372,902</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.



This page contains no financial information.



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

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

September 30, 2019

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 2,337,632
Buildings	21,970,923
Machinery and Equipment	15,547,919
Infrastructure	18,948,616
 Total Governmental Funds Capital Assets	 <u>\$ 58,805,090</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 4,307,597
Special Revenue Funds	37,995,384
Trust Funds	557,448
Capital Projects Funds:	
General Obligation Bonds	9,474,960
Capital Leases	2,926,422
State and Federal Grants	3,543,279
 Total Governmental Funds Capital Assets	 <u>\$ 58,805,090</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, 2019

FUNCTION AND ACTIVITY	Machinery and Equipment					Total
	Land	Buildings	Equipment	Infrastructure		
General Government:						
Clerk	\$ -	\$ 151,368	\$ 278,951	\$ -	\$ 430,319	
Commission	528,455	2,200,080	1,302,795	-	4,031,330	
PILT/Special Projects	45,829	893,794	2,139,493	-	3,079,116	
Data Processing	-	-	373,498	-	373,498	
Grounds/Building	-	414,975	-	-	414,975	
Appraisal	-	-	99,446	-	99,446	
Liability Insurance	-	24,778	-	-	24,778	
Planning and Development	-	-	50,279	-	50,279	
Total General Government	<u>574,284</u>	<u>3,684,995</u>	<u>4,244,462</u>	<u>-</u>	<u>8,503,741</u>	
Health and Welfare:						
Ambulance	-	-	1,282,671	-	1,282,671	
Mosquito Abatement	-	83,533	82,366	-	165,899	
Grants	-	-	1,298,978	-	1,298,978	
Total Health and Welfare	<u>-</u>	<u>83,533</u>	<u>2,664,015</u>	<u>-</u>	<u>2,747,548</u>	
Road and Bridge:						
Road and Bridge/Engineer	295,885	537,451	6,153,743	18,373,924	25,361,003	
Grants	-	-	160,599	457,692	618,291	
Total Road and Bridge	<u>295,885</u>	<u>537,451</u>	<u>6,314,342</u>	<u>18,831,616</u>	<u>25,979,294</u>	
Agriculture:						
Noxious Weed	11,033	77,900	215,611	-	304,544	
Total Agriculture	<u>11,033</u>	<u>77,900</u>	<u>215,611</u>	<u>-</u>	<u>304,544</u>	
Culture and Recreation:						
Fairs	7,468	2,217,089	93,042	-	2,317,599	
Historical	-	450,000	46,299	-	496,299	
Snowmobile	-	71,046	-	-	71,046	
Parks and Recreation	1,169,351	4,023,038	639,682	117,000	5,949,071	
Total Culture and Recreation	<u>1,176,819</u>	<u>6,761,173</u>	<u>779,023</u>	<u>117,000</u>	<u>8,834,015</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 . . .	\$ 2,337,632	\$ 21,970,923	\$ 15,547,919	\$ 18,948,616	\$ 58,805,090	

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, 2019

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets			Governmental Funds Capital Assets 9/30/2019
	10/1/2018	Additions	Deductions	
General Government:				
Clerk	\$ 278,951	\$ 151,368	\$ -	\$ 430,319
Commission	4,038,123	15,034	21,827	4,031,330
PILT/Special Projects	2,842,158	236,958	-	3,079,116
Data Processing	298,112	75,386	-	373,498
Grounds/Building	251,975	163,000	-	414,975
Appraisal	99,446	-	-	99,446
Liability Insurance	24,778	-	-	24,778
Planning and Development	25,874	24,405	-	50,279
Total General Government	<u>7,859,417</u>	<u>666,151</u>	<u>21,827</u>	<u>8,503,741</u>
Health and Welfare:				
Ambulance	1,167,051	202,760	87,140	1,282,671
Mosquito Abatement	150,030	15,869	-	165,899
Grants	1,117,910	203,014	21,946	1,298,978
Total Health and Welfare	<u>2,434,991</u>	<u>421,643</u>	<u>109,086</u>	<u>2,747,548</u>
Road and Bridge:				
Road and Bridge/Engineer.	25,569,217	200,238	408,452	25,361,003
Grants	613,885	4,406	-	618,291
Total Road and Bridge	<u>26,183,102</u>	<u>204,644</u>	<u>408,452</u>	<u>25,979,294</u>
Agriculture:				
Noxious Weed	288,675	15,869	-	304,544
Total Agriculture	<u>288,675</u>	<u>15,869</u>	<u>-</u>	<u>304,544</u>
Culture and Recreation:				
Fairs	2,306,818	10,781	-	2,317,599
Historical	496,299	-	-	496,299
Snowmobile	71,046	-	-	71,046
Parks and Recreation	5,780,442	196,294	27,665	5,949,071
Total Culture and Recreation	<u>8,654,605</u>	<u>207,075</u>	<u>27,665</u>	<u>8,834,015</u>
Public Safety:				
Jail Construction	9,392,237	-	-	9,392,237
Juvenile Facilities	517,035	-	-	517,035
Grants	1,415,143	-	-	1,415,143
Sheriff/Search and Rescue	702,125	-	-	702,125
Jail	38,979	-	-	38,979
Total Public Safety	<u>12,065,519</u>	<u>-</u>	<u>-</u>	<u>12,065,519</u>
Legal and Judicial:				
Court Facilities Trust	154,717	-	-	154,717
District Court/Clerk of District Court	-	-	-	-
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>370,429</u>	<u>-</u>	<u>-</u>	<u>370,429</u>
Total Governmental Funds Capital Assets	<u>\$ 57,856,738</u>	<u>\$ 1,515,382</u>	<u>\$ 567,030</u>	<u>\$ 58,805,090</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

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

Schedule 1

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 24,483,056
Restricted	764,394	869,013	-	-	-	-	-	-	-	-
Unrestricted	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	30,658,602
Total Governmental Activities Net Position	\$ 43,136,801	\$ 45,673,058	\$ 47,443,029	\$ 36,719,417	\$ 37,419,160	\$ 42,072,871	\$ 44,669,644	\$ 47,658,782	\$ 53,469,409	\$ 55,141,658
Business-Type Activities										
Net Investment in Capital Assets	\$ 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	\$ 35,105,014
Unrestricted	7,522,945	8,956,991	8,251,098	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381	2,725,896	2,066,627
Total Business-Type Activities Net Position	\$ 29,303,970	\$ 31,301,130	\$ 32,621,621	\$ 33,726,183	\$ 34,925,547	\$ 41,824,143	\$ 43,732,703	\$ 42,039,108	\$ 37,223,772	\$ 37,171,641
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 59,588,070
Restricted	764,394	869,013	-	-	-	-	-	-	-	-
Unrestricted	30,969,796	33,925,170	35,714,915	23,678,824	22,147,380	27,174,357	30,792,249	32,843,561	31,554,545	32,725,229
Total Primary Government Net Position	\$ 72,440,771	\$ 76,974,188	\$ 80,064,650	\$ 70,445,600	\$ 72,344,707	\$ 83,897,014	\$ 88,402,347	\$ 89,697,890	\$ 90,693,181	\$ 92,313,299

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

CHANGES IN NET POSITION

Last Ten Fiscal Years

(accrual basis of accounting)

Schedule 2

	<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>	<u>2019</u>
Expenses										
Governmental Activities:										
General Government	\$ 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	\$ 19,695,313
Public Safety	\$ 10,369,336	\$ 10,829,549	\$ 11,171,309	\$ 11,818,408	\$ 11,360,015	\$ 10,983,513	\$ 11,794,901	\$ 12,291,671	\$ 12,808,406	\$ 13,081,734
Road and Bridge	4,618,816	4,450,906	5,120,509	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637	5,821,952	6,455,376
Health and Welfare	4,637,852	5,014,109	4,973,869	5,989,074	5,421,996	4,969,804	5,477,197	5,669,455	5,929,846	6,055,430
Culture and Recreation	1,379,729	1,436,929	1,523,588	1,586,212	1,533,461	1,680,445	1,153,120	1,351,032	2,149,818	2,277,981
Agriculture	557,732	611,106	578,484	748,004	616,736	648,641	366,058	502,343	477,964	492,128
Legal and Judicial	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	11,320,484
Interest on Debt	107,194	78,144	19,270	-	-	-	-	-	-	-
Total Governmental Activities Expenses	\$ 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	\$ 59,308,446
Business-Type Activities:										
Solid Waste	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	5,340,075
Emergency Communications	853,342	866,319	953,242	952,008	1,176,696	1,203,890	1,019,437	1,194,741	1,037,408	1,239,483
Wellness Complex	-	-	-	-	-	179,409	1,063,459	741,786	-	-
Total Business-Type Activities Expenses	\$ 2,819,678	\$ 2,912,418	\$ 3,476,446	\$ 3,264,489	\$ 3,781,423	\$ 4,223,058	\$ 4,657,850	\$ 7,875,750	\$ 5,764,586	\$ 6,579,558
Total Primary Government Expenses	\$ 39,860,682	\$ 39,972,423	\$ 42,224,458	\$ 49,328,779	\$ 49,656,922	\$ 50,953,817	\$ 52,218,787	\$ 57,142,010	\$ 59,887,674	\$ 65,888,004
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 9,603,824
Public Safety	\$ 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	\$ 1,754,731
Road and Bridge	456,871	624,141	706,063	531,577	359,187	349,358	262,355	303,269	350,337	349,853
Health and Welfare	1,629,167	1,752,692	1,726,494	2,386,874	1,805,052	1,930,799	1,783,650	2,085,842	2,022,226	2,213,325
Culture and Recreation	172,329	174,932	183,989	186,206	166,689	117,293	182,678	282,263	559,105	388,996
Agriculture	221,064	154,149	145,529	21,132	90,759	111,874	119,767	83,457	70,757	15,931
Legal and Judicial	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	1,450,863
Operating Grants and Contributions	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	7,939,414
Capital Grants and Contributions	62,260	-	-	35,705	242,135	-	-	-	-	-
Total Governmental Activities										
Program Revenues	\$ 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	\$ 23,736,937
Business-Type Activities:										
Charges for Services:										
Solid Waste	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	5,445,891
Emergency Communications	940,063	1,038,221	1,024,932	909,431	1,033,413	975,250	905,405	823,482	1,176,518	911,907
Wellness Complex	-	-	-	-	-	20,180	138,200	181,942	-	-

BANNOCK COUNTY, IDAHO
CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
 (accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Capital Grants and Contributions						5,767,975				
Total Business-Type Activities										
Program Revenues	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	6,357,798
Total Primary Government										
Program Revenues										
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (35,571,509)
Business-Type Activities	1,468,006	1,968,464	1,307,827	1,340,947	1,127,510	6,788,242	793,512	(2,045,049)	730,505	(221,760)
Total Primary Government										
Net Expense										
Total	<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>\$ (27,807,491)</u>	<u>\$ (30,838,928)</u>	<u>\$ (30,186,623)</u>	<u>\$ (35,793,269)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	\$ 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	\$ 28,253,198
Sales Taxes	3,277,720	3,375,332	3,587,886	3,820,904	3,953,056	4,196,309	4,444,533	4,689,852	5,013,969	5,312,021
Liquor Taxes	512,352	523,345	557,304	577,278	554,773	546,262	573,635	606,487	640,463	709,185
Investment Income	205,578	137,511	103,394	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465
Sale of Property	-	-	51,534	(25,446)	-	-	-	-	-	-
Miscellaneous	975,888	982,531	1,149,465	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	149,568	1,860,546
Gain or Loss on Sale of Capital Assets	25,974	10,169	-	-	20,507	39,984	63,881	225,518	(68,995)	9,343
Reclassification of Fund Net Position to/from Fiduciary Fund	-	-	-	(659,914)	-	508,425	-	-	-	-
Transfers in (Out)	26,643,140	26,707,240	26,835,582	25,960,748	29,079,072	33,291,307	30,997,776	(240,324)	122,198	-
Total Governmental Activities								31,753,017	32,305,932	37,243,758
Business-Type Activities:										
Interest	4,790	28,696	12,664	16,148	13,854	13,169	14,137	3,392	7,937	9,957
Gain on Capital Asset Disposal	-	-	222,875	58,000	-	117,185	200,700	107,738	(55,249)	-
Miscellaneous	-	-	-	-	-	-	900,211	240,324	(122,198)	159,672
Transfers in (Out)	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	4,790	28,696	12,664	238,023	71,854	130,354	1,115,048	351,454	(169,510)	169,629
Total Primary Government	<u>\$ 26,647,930</u>	<u>\$ 26,735,936</u>	<u>\$ 26,848,246</u>	<u>\$ 26,198,771</u>	<u>\$ 29,150,926</u>	<u>\$ 33,421,661</u>	<u>\$ 32,112,824</u>	<u>\$ 32,134,471</u>	<u>\$ 32,305,932</u>	<u>\$ 37,243,758</u>
Change in Net Position										
Governmental Activities	\$ 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	\$ 1,672,249
Business-Type Activities	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	(52,131)
Total Primary Government	<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>\$ 1,949,789</u>	<u>\$ 1,620,118</u>

BANNOCK COUNTY, IDAHO**FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years
(modified accrual basis of accounting)

Schedule 3

	<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>	<u>2019</u>
General Fund										
Non-spendable	\$ 75,000	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	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	4,325,918
Assigned	-	-	-	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000	4,238,638	2,916,280
Unassigned	6,556,616	5,045,545	4,482,497	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911	8,550,728	10,919,119
Total General Fund	\$ 7,753,153	\$ 9,010,994	\$ 9,788,538	\$ 10,532,698	\$ 11,488,726	\$ 14,829,247	\$ 15,363,814	\$ 16,282,548	\$ 17,025,822	\$ 18,161,317
	<u> </u>									
All Other Governmental Funds										
Non-spendable	\$ 303,049	\$ 294,007	\$ 312,448	\$ 303,572	\$ 297,077	\$ 301,190	\$ 544,512	\$ 598,796	\$ 620,140	\$ 593,494
Restricted	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	1,508,366
Committed	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	6,586,233
Assigned	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	14,142,403
Unassigned	-	-	-	-	-	-	-	(8,631)	-	-
Total All Other Governmental Funds	\$ 17,303,336	\$ 17,760,123	\$ 18,705,687	\$ 16,422,170	\$ 15,972,083	\$ 16,878,712	\$ 19,412,954	\$ 21,002,890	\$ 22,142,490	\$ 22,830,496
	<u> </u>									

BANNOCK COUNTY, IDAHO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

Schedule 4

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
REVENUES										
Property Taxes	\$ 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	\$ 27,773,781
Licenses and Permits	386,692	397,003	404,759	455,409	365,146	395,958	410,330	444,580	473,149	732,256
Charges for Services	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	14,490,844
Intergovernmental	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	14,805,573
Fines and Costs	1,024,607	978,827	1,014,866	864,138	830,753	974,793	696,505	838,494	744,656	850,998
Interest	204,414	136,110	101,251	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465
Other	382,333	361,191	500,038	364,938	296,737	2,196,544	312,086	839,234	555,157	653,103
Total Revenues	<u>43,556,521</u>	<u>44,362,755</u>	<u>45,355,931</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>	<u>60,406,020</u>
EXPENDITURES										
General Government	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	18,564,034
Public Safety	10,005,803	10,469,974	11,075,673	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964	12,336,049	12,682,947
Health and Welfare	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	5,882,599
Roads	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	6,005,605
Culture and Recreation	854,973	928,390	1,038,779	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329	2,001,826	2,008,678
Agriculture	546,520	645,949	544,136	1,462,670	591,080	640,263	343,153	486,847	489,798	478,409
Legal and Judicial	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	11,231,228
Capital Outlay	858,530	1,047,856	568,459	1,249,953	1,256,469	2,082,909	478,759	876,856	1,181,775	1,495,528
Debt Service										
Interest	102,962	71,112	18,306	-	-	-	4,702	3,770	2,834	1,894
Principal	650,000	690,000	725,000	-	-	-	204,095	249,721	248,625	251,597
Total Expenditures	<u>41,541,152</u>	<u>42,648,127</u>	<u>43,684,792</u>	<u>45,979,586</u>	<u>45,978,272</u>	<u>48,053,137</u>	<u>47,052,463</u>	<u>49,882,544</u>	<u>54,073,617</u>	<u>58,582,519</u>
Excess Revenues (Expenditures)	<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>	<u>1,823,501</u>
OTHER FINANCING SOURCES (USES)										
Issuance of Capital Leases	42,952	-	-	-	-	1,029,836	-	218,362	-	-
Sale of Assets	-	-	61,959	-	-	-	-	-	-	464,356
Transfers In	407,800	-	-	228,787	-	-	-	-	122,198	(464,356)
Transfers Out	(407,800)	-	-	(228,787)	-	-	(900,211)	(240,324)	-	-
Reclassification of Fund Balance	-	-	-	-	-	508,425	-	-	-	-
Total Other Financing Sources (Uses)	<u>42,952</u>	<u>-</u>	<u>61,959</u>	<u>(659,914)</u>	<u>-</u>	<u>1,538,261</u>	<u>(900,211)</u>	<u>(21,962)</u>	<u>122,198</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 2,058,321</u>	<u>\$ 1,714,628</u>	<u>\$ 1,733,098</u>	<u>\$ (1,549,357)</u>	<u>\$ 455,941</u>	<u>\$ 4,297,150</u>	<u>\$ 3,068,809</u>	<u>\$ 2,508,670</u>	<u>\$ 1,698,366</u>	<u>\$ 1,823,501</u>
Debt Service as a Percentage of Non-Capital Expenditures	1.8%	1.8%	1.7%	0.0%	0.0%	0.0%	0.4%	0.5%	0.4%	0.4%

BANNOCK COUNTY, IDAHO

Schedule 5

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

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
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
2019	3,687,121,675	1,959,140,008	101,769,982	1,444,314,557	4,303,717,108	0.005624280

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

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(amounts expressed in millions)

Schedule 6

	<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>	<u>2019</u>
County Direct Rates										
Current Expense	1.813212	1.617168	1.506027	1.242140	1.611413	1.940808	1.661806	1.590293	1.690945	1.877177
Justice Fund	1.665948	1.902182	1.801016	1.934081	1.966407	1.997279	1.980842	1.986662	2.000000	1.990329
Indigent .....	.419556	.514805	.490215	.428706	.310881	.177684	.435293	.573027	.632277	.665005
District Court .....	.267018	.300738	.302567	.207703	.275239	.343356	.383616	.352745	.393500	.379395
Noxious Weed .....	.085556	.062282	.055706	.076476	.081505	.104876	.084841	.039417	.025921	.049715
Appraisal .....	.263944	.257141	.254317	.239453	.237651	.252321	.273067	.271121	.242347	.223234
Health District .....	.124517	.123697	.108174	.114830	.117882	.117243	.119746	.118749	.117526	.116102
Fair Exhibit .....	.128327	.092350	.102332	.116133	.086513	.121219	.099578	.083519	.024769	.070948
Fair Maintenance .....	.039165	.052470	.072442	.071252	.100000	.095572	.093880	.006201	.005783	.016894
Fair District .....	.002435	.002433	.002395	.002056	.00264	.002209	.002203	.002170	.001952	.002226
Historical Society .....	.014580	.014172	.012767	.013146	.019901	.019268	.018749	.011955	.026426	.025626
Veterans Memorial .....	.015751	.014807	.013189	.013191	.013228	.012830	.014474	.015260	.015033	.015845
Utility Refund	-	-	-	-	.008384	.020081	.018202	-	-	-
Junior College	-	-	-	-	-	-	-	-	-	-
Tort .....	.091569	.109392	.099873	.087907	.088794	.093211	.095723	.089585	.088826	.092376
Parks and Recreation	-	-	-	-	-	-	-	.098106	.100000	.099408
Jail Bond .....	.236506	.213797	-	-	-	-	-	-	-	-
Total Direct Rates	5.168084	5.277434	4.821020	4.547074	4.919962	5.297957	5.282020	5.238810	5.365305	5.624280
City Rates										
Pocatello	9.577781	9.736059	8.955293	9.729799	9.939337	10.786575	10.766582	11.199993	11.368644	11.511509
Chubbuck	8.466774	9.150122	9.324266	9.829518	9.969299	9.967676	9.933799	10.140122	10.188661	10.636971
Arimo	3.443941	3.480932	3.402692	3.386011	3.232442	2.459950	5.706065	6.206224	6.073798	5.718849
Downey	8.080400	7.599204	7.272606	7.283541	7.240415	7.352288	7.171191	7.198792	7.196726	6.767697
Lava	3.781333	3.713400	3.534866	3.496066	3.584321	3.580861	3.735478	3.807307	3.757676	3.522296
Inkom	6.599927	6.694208	6.869464	6.980727	7.234260	7.963363	8.395090	8.739086	8.658328	8.819885
McCammon	6.003941	6.251052	5.977485	6.016324	6.072100	5.943871	6.028852	5.923124	5.745779	5.855876
School District Rates										
Pocatello #25	3.818912	3.861982	3.898239	4.010234	4.485625	4.142745	4.422426	3.942644	3.882583	3.848642
Marsh Valley #21	2.547681	2.579076	2.2166803	2.093950	2.047254	2.116266	2.549467	2.471546	2.044222	1.930804
Grace #148	1.423313	2.991550	2.879078	3.50663	3.556709	3.745239	3.338645	3.222410	4.944006	4.797940
Preston #201	2.173326	2.682728	2.04835	2.111330	2.156781	1.420121	2.002823	1.953985	1.761711	1.629898
Westside #202	1.448022	1.402574	1.337006	1.302821	1.289242	1.280431	1.199511	1.197881	1.070810	1.012035

(Continued)

BANNOCK COUNTY, IDAHO
DIRECT AND OVERLAPPING PROPERTY TAX RATES CONTINUED
Last Ten Fiscal Years
(amounts expressed in millions)

	<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>	<u>2019</u>
Library District Rates										
South Bannock Free Library .....	.739162	.671497	.632218	.619774	.627281	.663313	.625523	.625579	.605802	.599042
Portneuf Free Library .....	.612910	.574978	.611269	.617396	.613554	.566615	.579006	.610923	.583499	.609325
Fire District Rates										
North Bannock .....	.470959	.501551	.497217	.507365	.514030	.527987	.550846	.555877	.551251	.536208
Pocatello Valley .....	.658739	.634803	.593330	.564401	.565845	.532188	.527999	.516931	.506056	.495430
McCammon .....	.514233	.522010	.506820	.466313	.465253	.477709	.498678	.50234	.502169	.487588
Downey .....	.1556477	.1565219	.1567390	.1582319	.1583292	.1467374	.1507642	.1538891	.1587858	.1573628
Jackson Creek .....	.930963	.956069	.909886	.881975	.907989	.958940	.955935	.845593	.855468	.863332
Lava	1.103918	1.065921	1.074269	.996163	.953005	.933037	.926430	.908392	.896863	.891680
Arimo .....	.737635	.747094	.753676	.697707	.763835	.734806	.750626	.779526	.747916	.758638
Cemetery District Rates										
Marsh Valley .....	.300850	.227821	.203898	.196814	.184095	.199526	.223572	.179458	.179024	.173307
Arimo .....	.344073	.271172	.255226	.251345	.214351	.234536	.233699	.218435	.214250	.214093
Lava .....	.099823	.097484	.094451	.100986	.104846	.106758	.101785	.099137	.097166	.091466
McCammon .....	.257363	.249299	.240524	.235925	.234705	.233811	.232354	.238061	.221398	.214414
Swan Lake .....	.177460	.131834	.117460	.109603	.104797	.122577	.096795	.094554	.088196	.081605
Inkom .....	.143948	.148091	.143880	.143413	.146231	.152496	.151161	.150016	.153299	.154838
Highway District Rates										
Bannock County Road and Bridge .....	.605016	.427022	.406404	.561848	.458427	.482885	.850532	.727119	.674609	.472305
Downey-Swan Lake Highway .....	.449885	.346584	.252727	.291349	.475454	.501600	.506098	.478823	.435618	.442759
Other Special District Rates										
Ambulance District .....	.254018	.254338	.241361	.400000	.397195	.402212	.398922	.399317	.400000	.398066
Mosquito Abatement District .....	.174602	.154464	.130555	.076160	.054958	.045397	.035503	.027504	.027026	.034374

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO
PRINCIPAL PROPERTY TAXPAYERS

Schedule 7

Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2019</u>			<u>2010</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	\$ 216,575,620	1	5.03 %	\$ 71,932,502	1	2.03 %
Pocatello Hospital LLC	112,468,000	2	2.61	21,193,051	7	0.59
Pacificorp	78,746,120	3	1.83	25,722,359	5	0.73
Idaho Power Company	41,750,084	4	0.97	22,644,713	6	0.64
Great Western Malting	37,976,000	5	0.88	-	-	-
Idaho Central Credit Union	35,137,000	6	0.82	-	-	-
ON Semiconductor	33,945,000	7	0.79	63,758,348	3	1.80
Northwest Pipeline Corporation	19,547,689	8	0.45	-	-	-
Phil Meador	18,612,000	9	0.43	-	-	-
Intermountain Gas	17,537,712	10	0.41	-	-	-
Heinz Frozen Foods	-	-	-	65,156,077	2	1.84
Qwest Corporation	-	-	-	20,830,611	8	0.56
Portneuf Medical Center	-	-	-	20,129,031	9	0.56
Pocatello Health Services LLC	-	-	-	33,279,364	4	0.94
Costco Wholesale Corp	-	-	-	17,048,553	10	0.51
Total	<u><u>\$ 612,295,225</u></u>		<u><u>14.22 %</u></u>	<u><u>\$ 361,694,609</u></u>		<u><u>10.20 %</u></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>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collection in Subsequent</u>	<u>Amount</u>	<u>Percentage of Levy</u>
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%	603,477	24,129,435	97.3%
2016	26,152,972	24,403,075	93.3%	500,990	24,904,065	95.2%
2017	25,679,807	24,242,520	94.4%	365,129	24,607,649	95.8%
2018	26,896,654	25,523,716	94.9%	233,791	25,757,507	95.8%
2019	29,545,946	27,245,861	92.2%	-	27,245,861	92.2%

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				
2010	\$ 650,106	\$ -	\$ 328,862	\$ -	\$ -	\$ 978,968	4.00%	\$ 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	
2019	-	-	295,632	-	-	295,632	-	0.89	

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
2010	\$ 1,415,000	\$ 764,894	\$ 650,106	2.00%	\$ 7.88
2011	725,000	725,000	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-

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**LEGAL DEBT MARGIN INFORMATION****Schedule 11****Last Ten Fiscal Years**

	<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>	<u>2019</u>
Debt Limit.....\$ 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	\$ 114,960,633	
Total net debt applicable to limit.....	650,106	-	-	-	-	-	-	-	-	-
Legal debt margin.....\$ 97,392,539	<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>	<u>\$ 114,960,633</u>	
Total net debt applicable to the limit as a percentage of debt limit.....	0.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	Legal Debt Margin Calculation for Fiscal Year 2019									
Assessed value (includes exemptions).....										\$ 5,748,031,665
Debt Limit (2% of assessed market value).....										114,960,633
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.....										\$ 114,960,633

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
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
2019	87,138	3,325,214	38,160	2.7

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

<u>Employer</u>	2019			2010		
	<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	3,500	1	13.60 %	3,300	1	9.03 %
School District #25	1,600	2	6.30	1,700	2	4.65
Portneuf Medical Center	1,200	3	5.00	1,225	3	3.35
Idaho Central Credit Union	800	4	3.10	-	-	-
City of Pocatello	700	5	2.80	650	5	1.78
ON Semiconductor	600	6	2.60	650	5	1.78
Amy's Kitchen*	600	6	2.60	800	4	2.19
Allstate	500	8	2.10	-	-	-
Bannock County	393	9	1.70	-	-	-
Union Pacific Railroad	300	10	1.50	550	8	1.51
Wal-Mart	-	-	-	450	10	1.23
Convergys Customer Support	-	-	-	650	5	1.78
Varsity Contractors	-	-	-	500	9	1.37
Total	<u>10,193</u>		<u>41.30 %</u>	<u>10,475</u>		<u>28.67 %</u>

* In 2014, Heinz was acquired by Amy's Kitchen.

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>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>	<u>2019</u>
General Government:										
Management	18	18	19	21	22	22	20	19	19	20
Administrative	35	36	33	36	35	36	37	35	36	39
Maintenance	3	3	3	3	4	4	7	7	6	7
Planning	3	3	3	2	1	1	1	1	1	2
Assessor/Appraisal . .	17	17	16	16	16	15	15	14	11	13
Public Safety:										
Management	11	11	11	11	10	10	10	11	11	11
Officers	70	68	70	70	70	70	80	79	84	87
Civilians	36	39	34	39	38	36	31	29	28	25
Road & Bridge:										
Management	6	7	8	8	7	6	5	4	6	6
Administrative	2	2	2	2	2	2	3	3	2	1
Road Workers	27	26	23	23	25	26	25	26	24	26
Health and Welfare:										
Management	5	6	5	5	4	4	4	5	4	4
Administrative	9	8	9	10	5	6	4	4	4	4
Equipment Operator ..	7	6	7	7	8	10	10	10	11	11
Culture and Recreation:										
Management	1	1	1	1	1	1	2	1	2	3
Administrative	2	2	2	2	2	1	1	2	1	1
Maintenance	2	2	2	2	2	4	7	8	7	8
Agriculture:										
Administrative	4	1	2	3	1	-	-	3	3	4
Operations	-	2	2	2	2	3	4	-	-	-
Legal and Judicial:										
Management	7	6	6	6	6	7	9	10	9	10
Administrative	52	47	50	50	49	51	52	47	48	59
Probation	19	20	20	21	21	21	21	19	20	19
Attorneys	14	14	14	14	14	14	15	18	21	23
Security	9	10	10	10	10	10	10	9	9	10
Total	<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>	<u>393</u>

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO
OPERATION INDICATORS

Schedule 15

Last Ten Fiscal Years

<u>Function/Program</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>	<u>2019</u>
General Government										
Registered Voters	40,495	41,526	37,751	40,155	36,188	38,924	41,309	40,325	41,280	39,412
Votes Cast in Last Election	23,916	39,856	6,465	13,188	13,741	6,693	34,388	11,031	29,444	9,058
Marriage Licenses Issued	725	639	672	600	667	581	566	624	657	593
Documents Recorded	22,034	19,867	22,482	21,633	16,894	18,065	18,634	19,149	19,130	19,873
Passports Issued	-	-	-	-	-	-	1,010	1,314	1,326	1,310
Building Permits Issued	172	186	116	313	137	176	158	141	107	212
Veteran's Services										
Appointments	868	664	701	709	819	713	626	519	687	502
Claims Filed	410	350	386	433	420	274	238	256	327	231
Calls Received	1,236	938	2,916	2,171	1,865	1,898	1,443	1,097	1,226	1,209
Circuit Breaker Applicants	-	1,478	1,472	1,350	1,357	1,307	1,282	1,264	1,235	1,215
New Construction Parcels	-	260	243	255	285	260	214	336	219	218
Public Safety										
Average Beds Utilized in County Jail	214	222	236	224	212	242	249	262	283	281
Average Cost of Inmate Per Day in County Jail	\$ 72.89	\$ 69.53	\$ 67.75	\$ 76.95	\$ 87.60	\$ 75.54	\$ 76.00	\$ 75.97	\$ 79.46	\$ 87.84
Youths Admitted to Detention	623	706	664	602	570	493	493	384	446	466
Average Length of Stay in Detention	7	7	8	8	8	7	7	9	11	9
Roads										
Miles of Dust Control/Road Maintenance	30	29	18	67	68	70	80	60	71	72
Miles of Asphalt Overlay	3	4	11	7	9	12	8	12	12	16
Miles of Road Chipped & Sealed	23	15	19	15	13	14	15	27	27	29
Traffic Sign Maintenance	-	-	-	-	-	-	628	711	611	855
Hours Spent on Snow Removal & Sanding	4,573	5,421	1,969	4,470	2,981	2,148	4,997	6,538	4,316	7,687
Health & Welfare										
Ambulance Calls Responded to	5,092	5,705	6,966	5,936	6,206	6,761	7,229	6,946	7,214	7,166
Ambulance Out of Town Transfers	111	117	137	73	107	159	144	249	217	153
Indigent Claims Reviewed (July-June FY)	391	473	387	405	334	304	346	344	344	383
Indigent Claims Paid (July-June FY)	268	237	185	157	209	126	142	126	114	141
Landfill Refuse Collected (tons)	81,977	100,879	116,423	99,568	105,052	111,406	114,229	128,843	120,548	124,605
Customers on "Free Days"	809	1,044	952	831	1,062	557	789	773	745	872
Tons Received on "Free Days"	327	473	512	551	309	479	326	551	551	532

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

Last Ten Fiscal Years

<u>Function/Program</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>	<u>2019</u>
Culture & Recreation										
Events Booked at Events Center	43	83	101	113	353	347	377	644	696	569
Days Fairgrounds Used	365	365	365	365	365	365	365	365	29	27
Events Booked at Wellness Complex	-	-	-	-	-	10	200	214	328	485
 Agriculture										
Hours Spent Spraying Roadside Weeds	1,514	1,214	961	1,048	1,425	1,382	1,137	1,302	332	796
Curriculum Classes Taught by Agents	255	265	184	143	44	153	N/A	68	186	66
Contacts from Outside Sources in Ag Ext.	69,965	31,358	30,178	43,808	13,201	11,485	N/A	106,133	18,236	44,049
4-H/FCS/Ag Programs Held by Ag Extension*	100	88	65	53	51	-	N/A	611	97	287
 Legal & Judicial										
Parenting Classes Held	-	16	17	17	16	15	15	16	16	16
Attendance for Silver Linings Class	190	167	204	182	160	150	182	194	206	224
Silver Linings Classes	15	17	17	17	16	15	15	16	16	16
Drug Court Graduates/Felony & DUI	22	17	5	15	13	11	11	6	6	16
Citizens Helped by Court Assistance	6,956	4,082	6,804	4,783	4,466	3,735	N/A	2,340	5,920	5,366
Caseload for Misdemeanor Probation	2,064	3,217	1,951	1,703	1,927	2,093	904	1,968	964	886
Caseload Court Service's Pretrial Release	99	142	148	133	117	204	128	137	121	95
Magistrate Case Filings:										
Civil Cases	4,491	5,390	5,692	4,979	5,205	4,473	4,488	5,056	4,868	4,785
Criminal Cases	20,041	21,092	20,144	17,844	17,319	18,783	16,232	14,775	14,914	14,243
Juvenile Criminal Cases	1,679	1,241	1,098	990	930	776	853	858	728	893

* 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>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>	<u>2019</u>
General Government:										
Buildings	5	5	5	6	6	6	6	6	6	6
Vehicles and Equipment	-	-	1	2	2	4	6	11	7	10
Public Safety:										
Patrol Units	53	57	58	51	57	59	62	64	66	71
Buildings	3	7	7	7	8	8	8	8	8	9
Equipment	17	19	21	20	22	25	28	27	24	25
Road & Bridge:										
Streets (in miles)	476	470	466	466	471	471	471	467	467	467
Bridges	21	21	21	22	22	22	22	22	22	22
Signs	451	451	451	451	451	451	451	451	451	451
Buildings	3	4	4	4	5	5	5	6	6	6
Vehicles and Equipment	86	88	88	90	90	89	88	89	89	91
Health and Welfare:										
Buildings	2	7	7	7	8	8	8	8	8	8
Vehicles and Equipment	18	21	21	23	23	28	28	34	38	40
Ambulances	10	11	10	10	10	11	11	12	13	14
Culture and Recreation:										
Buildings	14	14	14	14	15	25	26	26	26	29
Vehicles and Equipment	4	4	5	5	5	6	9	9	9	11
Agriculture:										
Equipment	6	7	7	7	7	7	7	5	5	6
Buildings	-	1	1	1	1	2	2	2	2	2
Vehicles	-	-	-	-	-	-	1	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	2	2	2

Source: Bannock County Auditor

**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***

The Honorable Board of County Commissioners
Bannock County, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States 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, Idaho (the County) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 2, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bannock County, Idaho'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 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 the internal control over financial reporting 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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 County'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.

Wipfli LLP

Wipfli LLP
CPAs and Consultants

Idaho Falls, Idaho
April 2, 2020

BANNOCK COUNTY, IDAHO
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Current Year Findings:

None

Prior Year Findings:

Finding 2018-001 & 2018-002

Condition: The County is required to have property assessment procedures to be in compliance with ratio study standards found in Rule 131 as explained in the “2017-2018 Ratio Study Manual.” 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, thus was out of compliance with the 2017-2018 Ratio Study Manual Rule 131.

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.

Current Status: Idaho Tax Commission (ITC) has supervised the County 3-4 times during the year under audit. The State of Idaho area representative has worked with the assessor's office related specifically to the Ag lands. The County has amended the 5-year plan and the ITC continues to follow up on their progress with the 5-year plan. At this time, the County is on-track with the plan approved by the ITC.