

**BANNOCK COUNTY**

**STATE OF IDAHO**

**2010**

**COMPREHENSIVE ANNUAL**

**FINANCIAL**

**REPORT**

**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2010**

DALE HATCH, AUDITOR

Prepared by the Auditing Department  
Kristi Klauser, Comptroller

**BANNOCK COUNTY, IDAHO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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



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

**-DALE HATCH-**

Clerk of the District Court – Auditor – Recorder

March 19, 2011

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, 2010. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Deaton and Company, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2010, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2010, 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 82,539. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 50,000.

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 general, special revenue, debt service, 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. The recession brought with it job losses to retail, transportation, professional and business services. Construction; however, remained stable with major highway projects and the \$200 million remodel of Portneuf Medical Center.

Local unemployment was at 8.1 percent while the state average was 9.1 percent, which was lower than the national average rate of 9.6 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's 911/Emergency Communication department completed the South County/Egan radio site during the summer of 2010. Actions are now being taken to add an additional radio site in the Portneuf Gap area that will improve cell phone and radio service where dead spots occur. The funding for this site will include grant assistance.

The County Road and Bridge department anticipates completing work on the 2 1/2 mile bridge and intersection by Spring 2011. The road and bridge facilities have undergone some remodeling, which includes the addition of office space, and have planned the replacing of outdated fuel tanks. No major road projects are scheduled at this time.

County funded construction began on an ADA elevator for the Bannock County Courthouse at the end of fiscal year 2010. The cost of this project was estimated at \$300,000 and is anticipated to be completed in May 2011.

The Bannock County Commissioners are pursuing other cost saving changes within the near future that will assist the County during these tough economic times. One such change that has occurred involves the direct oversight of the Planning and Zoning department from the Commission to the County Road and Bridge Superintendent. This department will be relocating to the Road and Bridge facility in 2011.

The County continues to be sensitive to the tax burden placed on the Bannock County taxpayers when formulating any long term financial spending.

### **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, 2009. This was the seventeenth 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. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In closing, a brief recognition is again in order for the fine work and exceptional efforts put forth by my auditing staff and Comptroller Kristi Klauser. Her work and that of 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. It has been a pleasure working with the auditing staff in the preparation of this report. I am truly grateful for their financial expertise and the many hours they have dedicated to achieving financial accountability.

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,

Dale Hatch  
County Auditor

# 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, 2009

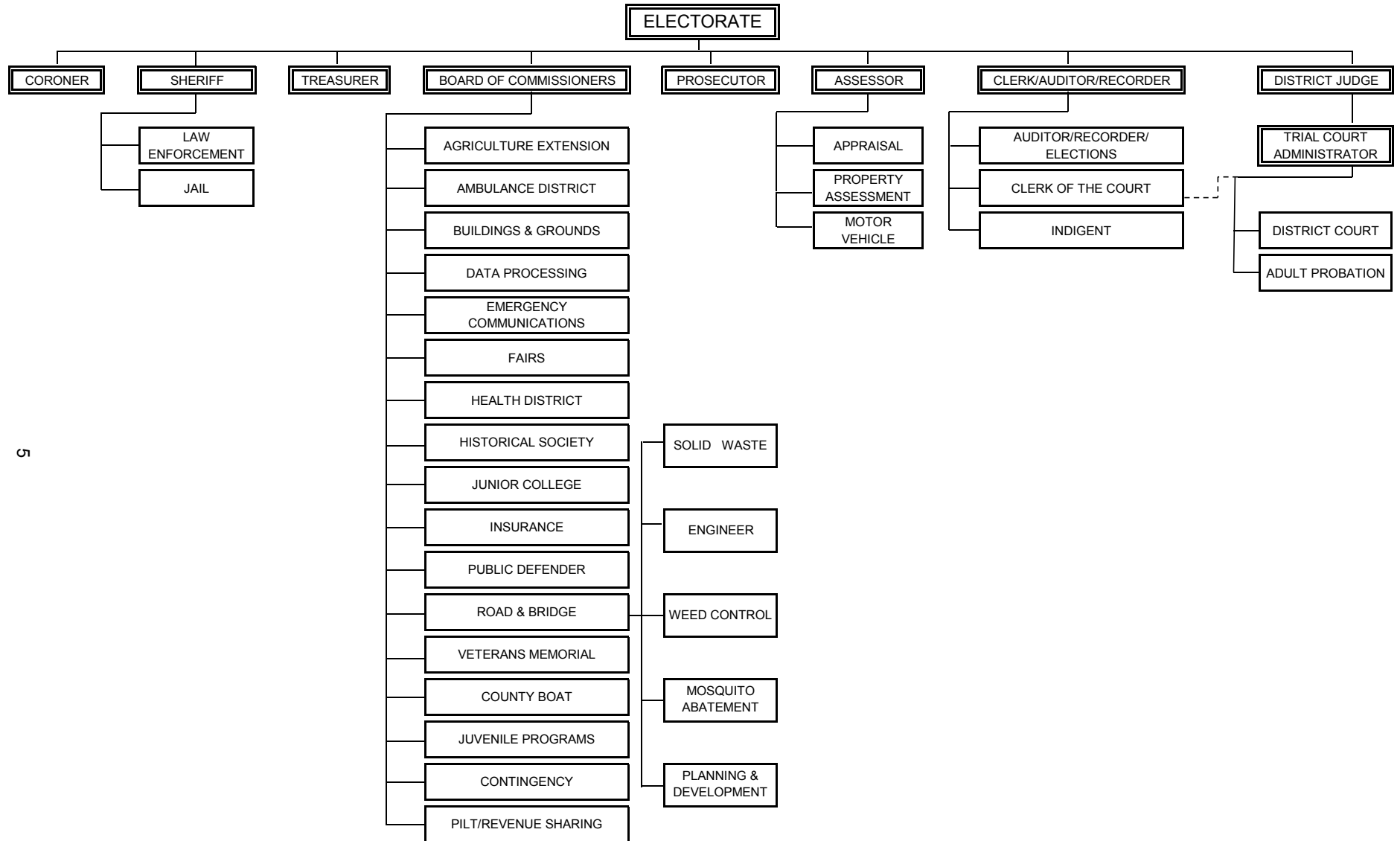
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**BANNOCK COUNTY, IDAHO**  
**ORGANIZATIONAL CHART - BY DEPARTMENT**  
 September 30, 2010



**BANNOCK COUNTY, IDAHO**  
**ELECTED OFFICIALS INFORMATION**

September 30, 2010

MEMBERS OF UNITED STATES CONGRESS

Mike Crapo . . . . .	(1/06/99) . . . . .	United States Senator
James E. Risch . . . . .	(1/06/09) . . . . .	United States Senator
Mike Simpson . . . . .	(1/06/99) . . . . .	Representative in 2nd Congressional District
Walter C. "Walt" Minnick . . . . .	(1/06/09) . . . . .	Representative in 1st Congressional District

MEMBERS OF STATE LEGISLATURE

Executive

C. L. "Butch" Otter . . . . .	(1/01/07) . . . . .	Interim Governor
Brad Little . . . . .	(1/06/09) . . . . .	Lieutenant Governor
Ben Ysursa . . . . .	(1/06/03) . . . . .	Secretary of State
Lawrence G. Wasden . . . . .	(1/06/03) . . . . .	Attorney General
Donna M. Jones . . . . .	(1/06/03) . . . . .	Controller
Ron Crane . . . . .	(1/04/99) . . . . .	State Treasurer
Tom Luna . . . . .	(1/04/07) . . . . .	Superintendent of Public Instruction

Legislative District No. 29

Diane Bilyeu . . . . .	(2007) . . . . .	State Senator
Ken Andrus . . . . .	(2005) . . . . .	State Representative, Position A
James D. Ruchti . . . . .	(2007) . . . . .	State Representative, Position B

Legislative District No. 30

Edgar J. Malepeai . . . . .	(2003) . . . . .	State Senator
Donna Boe . . . . .	(1996) . . . . .	State Representative, Position A
Elaine Smith . . . . .	(2001) . . . . .	State Representative, Position B

ELECTED COUNTY OFFICERS

Karl Anderson . . . . .	(1/12/09) . . . . .	Commissioner District #1
Steve Hadley, Chairman . . . . .	(1/13/03) . . . . .	Commissioner District #2
Larry W. Ghan . . . . .	(1/10/05) . . . . .	Commissioner District #3
Mark L. Hiedeman . . . . .	(7/02/92) . . . . .	Prosecuting Attorney
Dale Hatch . . . . .	(2/01/05) . . . . .	Clerk-Auditor-Recorder
Radene Barker . . . . .	(1/08/07) . . . . .	Treasurer
Jo Lynn Anderson . . . . .	(1/08/07) . . . . .	Assessor
Lorin W. Nielsen . . . . .	(1/16/96) . . . . .	Sheriff
Kim Quick . . . . .	(1/08/07) . . . . .	Coroner

**BANNOCK COUNTY, IDAHO**

**COUNTY AND STATE OFFICIALS INFORMATION**

September 30, 2010

**COUNTY DEPARTMENT HEADS**

Therese Marchetti . . . . . Solid Waste  
Gordon Howell . . . . . Data Processing  
Rick Fuhriman . . . . . Fair  
Melissa Hartman . . . . . Veterans Office  
Mike Irwin . . . . . Ambulance District  
Scott Greaves . . . . . Indigent  
Bobette Wilson . . . . . Personnel and Risk Management  
Audrey Liddil . . . . . Extension Services  
Dan Copeland . . . . . Road and Bridge  
Seth Scott . . . . . Juvenile Detention

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

David C. Nye . . . . . (2009) . . . . . Administrative District Judge  
Robert Naftz . . . . . (2009) . . . . . District Court Judge  
Mitchell W. Brown . . . . . (2008) . . . . . District Court Judge  
Stephen S. Dunn . . . . . (2008) . . . . . District Court Judge  
Bryan Murray . . . . . (1994) . . . . . Juvenile Magistrate Judge  
David Kress . . . . . (2009) . . . . . Magistrate Court Judge  
Ronald M. Hart . . . . . (1987) . . . . . Magistrate Court Judge  
Rick Carnaroli . . . . . (2005) . . . . . Magistrate Court Judge  
Gaylen Box . . . . . (1989) . . . . . Magistrate Court Judge  
Paul Laggis . . . . . (2008) . . . . . Magistrate Court Judge  
David L. Evans . . . . . (1998) . . . . . Magistrate Court Judge  
Steven A. Thomsen . . . . . (2007) . . . . . Magistrate Court Judge  
Thomas W. Clark . . . . . (2010) . . . . . Magistrate Court Judge  
Eric S. Hunn . . . . . (2002) . . . . . Magistrate Court Judge  
O. Lynn Brower . . . . . (1989) . . . . . Magistrate Court Judge  
Suzanne Johnson . . . . . (1994) . . . . . 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	General Government
		Assessor	General Government
		Treasurer	General Government
		Commissioners	General Government
		Coroner	Health
		Clerk of District Court	Legal and Judicial
		Courthouse and Grounds	General Government
		Contingency	General Government
		Agriculture Extension	Agriculture
		Data Processing	General Government
		Juvenile Probation	Legal and Judicial
		Planning and Development	General Government
		Health Insurance	General Government
		Adult Probation	Legal and Judicial
		Liability Insurance	General Government
		Mailroom	General Government
Governmental	Special Revenue - Major	Road and Bridge	Roads
		Justice Fund:	
		Sheriff	Public Safety
		Prosecuting Attorney	Legal and Judicial
		Public Defender	Legal and Judicial
		Jail	Public Safety
Governmental	Debt Service - Major	Jail Bond	Debt Service
Governmental	Special Revenue - Other	District Court	Legal and Judicial
		Fair District	Culture and Recreation
		Fair Maintenance	Culture and Recreation
		Fair Exhibit	Culture and Recreation
		Health District	Health
		Historical Society	Culture and Recreation
		Indigent	Welfare
		Junior College	Culture and Recreation
		Appraisal	General Government
		Revenue Sharing	General Government
		Veterans Memorial	Culture and Recreation
		Noxious Weed	Agriculture
		Mosquito Abatement	Health
		PILT	General Government
		Snowmobile	Culture and Recreation
		County Boat	Culture and Recreation
		Juvenile Facilities	Public Safety
Grants	General Government, Public Safety, Health, Legal and Judicial, Roads, Culture and Recreation		
	Other Miscellaneous	General Government, Health, Welfare, Agriculture, Legal and Judicial, Public Safety, Roads, Culture and Recreation	
Proprietary	Enterprise - Major	Solid Waste	Health
		Emergency Communications	Public Safety

**Deaton & Company, Chartered**

Certified Public Accountants  
215 North 9<sup>th</sup>, Suite A  
Pocatello, ID 83201-5278  
(208) 232-5825

Members of the Idaho Society of Certified Public Accountants  
Members of the American Institute of Certified Public Accountants



**INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners  
Bannock County, Idaho

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County as of and for the year ended September 30, 2010, which collectively comprise Bannock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Bannock County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County as of September 30, 2010, 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 of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2011, on our consideration of Bannock County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 11 through 19 and 49 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bannock County's financial statements as a whole. The introductory section (pages 1-8), combining and individual nonmajor fund financial statements, budget and actual, and schedules (pages 59-97), and statistical section (pages 99-118) are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 119 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory 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.



Pocatello, Idaho  
March 18, 2011

## **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, 2010. 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 of Bannock County exceeded its liabilities at the close of the most recent fiscal year by \$72,440,771 (net assets). Of this amount, \$30,969,796 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$4,113,191. This increase is attributable to revenues exceeding budget and the underspending of budgeted expenditures.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$7,753,153, or 55 percent of total General Fund expenditures.
- Employee health insurance expenditures exceeded budget by \$92,917.
- Bannock County allowed 71 percent of the \$1,891,967 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.
- Bannock County interest earnings decreased from \$551,939 in fiscal year 2009 to \$210,368 in the current fiscal year. This is a decrease of \$341,571.
- Salaries were not adjusted due to current economic conditions.

### **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 comprise 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 assets* presents information on all of Bannock County's assets and liabilities, with the differences between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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-three 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, the Road and Bridge Fund, Justice Fund, Ambulance District Fund, and the Debt Service 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 24-28 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 for its Emergency Communications operation. 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 for Emergency Communications, both of which are considered to be major funds of Bannock County.

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

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

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-48 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 can be found on pages 49-57 of this report.

The combining statements referred to earlier in connection with non-major 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 62-93 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of Bannock County, assets exceeded liabilities by \$72,440,771 at the close of the most recent fiscal year.

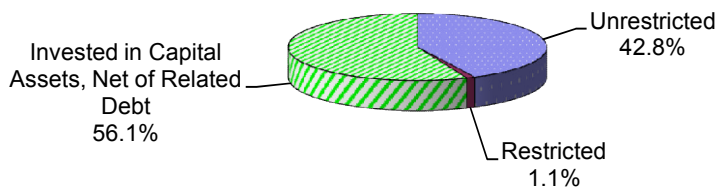
One of the largest portions of Bannock County’s net assets (56 percent) reflects its investment in capital assets (e.g., land buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to 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 Assets**

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets . . . . .	\$ 29,146,916	\$ 27,553,166	\$ 9,832,249	\$ 9,109,378	\$ 38,979,165	\$ 36,662,544
Capital assets . . . . .	20,655,141	20,901,346	21,781,025	20,996,957	42,436,166	41,898,303
<b>Total assets . . . . .</b>	<b>49,802,057</b>	<b>48,454,512</b>	<b>31,613,274</b>	<b>30,106,335</b>	<b>81,415,331</b>	<b>78,560,847</b>
Long-term liabilities outstanding . . . . .	3,506,774	4,075,698	2,034,361	1,920,122	5,541,135	5,995,820
Other liabilities . . . . .	3,115,531	3,882,408	274,943	355,039	3,390,474	4,237,447
<b>Total liabilities . . . . .</b>	<b>6,622,305</b>	<b>7,958,106</b>	<b>2,309,304</b>	<b>2,275,161</b>	<b>8,931,609</b>	<b>10,233,267</b>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt . . . . .	18,925,056	18,536,951	21,781,025	20,996,957	40,706,081	39,533,908
Restricted . . . . .	764,894	592,296	-	-	764,894	592,296
Unrestricted . . . . .	23,446,851	21,367,159	7,522,945	6,834,217	30,969,796	28,201,376
<b>Total net assets . . . . .</b>	<b>\$ 43,136,801</b>	<b>\$ 40,496,406</b>	<b>\$ 29,303,970</b>	<b>\$ 27,831,174</b>	<b>\$ 72,440,771</b>	<b>\$ 68,327,580</b>

A portion of Bannock County’s net assets (1.1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$30,969,796) may be used to meet the government’s ongoing obligations to citizens and creditors.

**Government Net Assets at 2010**



At the end of the current fiscal year, Bannock County is able to report positive balances in all three categories of net assets, 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 assets increased by \$4,113,191 during the current fiscal year. The value of capital assets, net of related debt, increased by \$1,172,173. The increase in capital assets came from the continued expansion of the County landfill (\$666,784), sheriff vehicles (\$200,636) and new road and bridge equipment (\$165,849). Unrestricted net assets increased by \$2,768,420; unrestricted net asset increased for governmental activities (\$2,079,692) and increased for business type activities (\$688,728). Net assets restricted for debt service increased by approximately 29 percent.

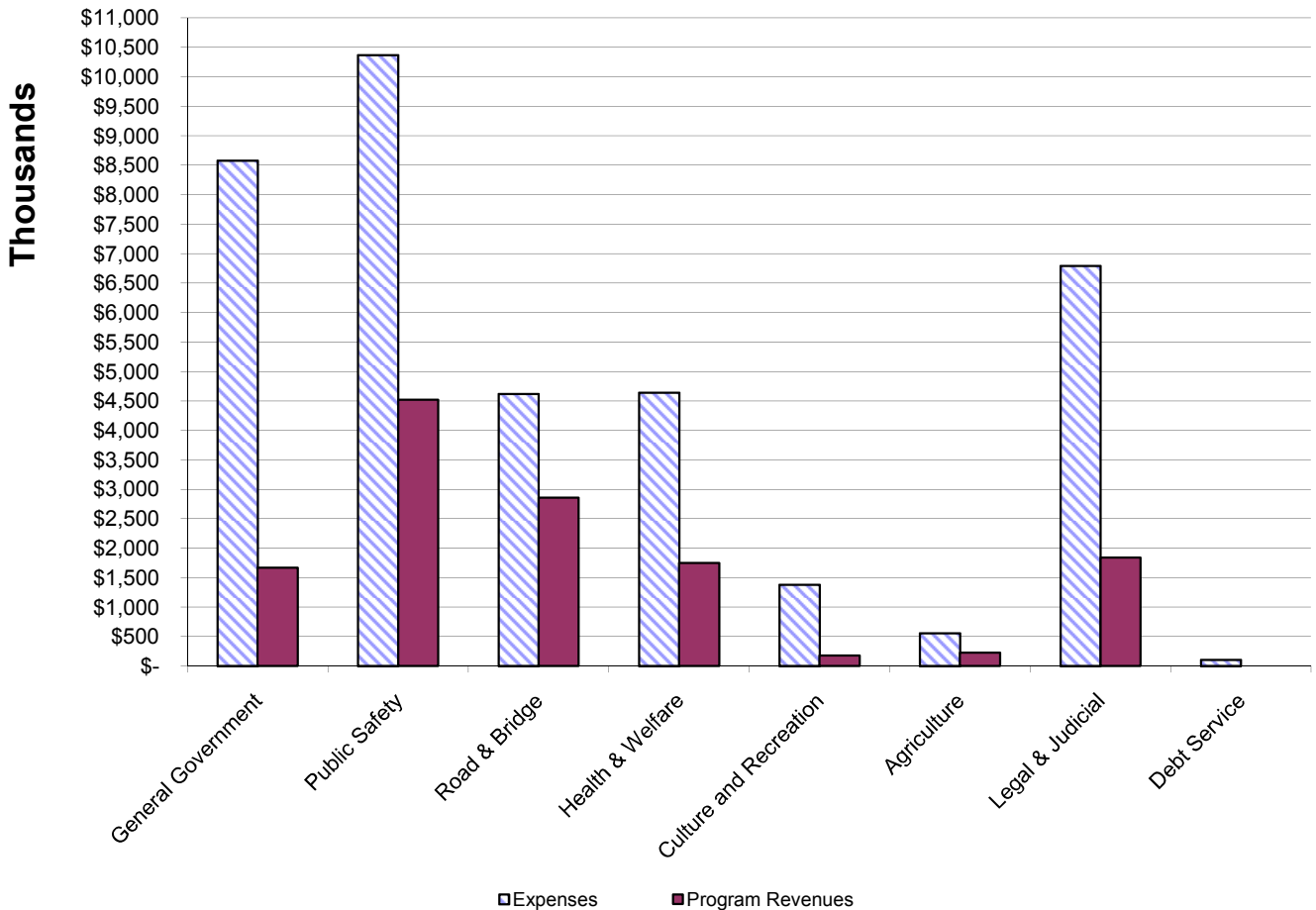
### Bannock County's Changes in Net Assets

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues:						
Program Revenues:						
Charges for services . . . . .	\$ 8,424,273	\$ 9,437,251	\$ 4,287,684	\$ 4,370,206	\$ 12,711,957	\$ 13,807,457
Operating grants and contributions . . . . .	4,551,726	3,316,514	-	-	4,551,726	3,316,514
Capital grants and contributions . . . . .	62,260	449,435	-	-	62,260	449,435
General Revenues:						
Property taxes . . . . .	21,645,628	19,457,501	-	-	21,645,628	19,457,501
Other taxes . . . . .	3,790,072	3,887,324	-	-	3,790,072	3,887,324
Other . . . . .	1,207,440	1,668,019	4,790	71,199	1,212,230	1,739,218
<b>Total Revenues . . . . .</b>	<b>39,681,399</b>	<b>38,216,044</b>	<b>4,292,474</b>	<b>4,441,405</b>	<b>43,973,873</b>	<b>42,657,449</b>
Expenses:						
General government . . . . .	8,577,366	8,346,346	-	-	8,577,366	8,346,346
Public safety . . . . .	10,369,336	9,521,560	-	-	10,369,336	9,521,560
Road and bridge . . . . .	4,618,816	3,604,215	-	-	4,618,816	3,604,215
Health and welfare . . . . .	4,637,852	4,298,347	-	-	4,637,852	4,298,347
Culture and recreation . . . . .	1,379,729	808,552	-	-	1,379,729	808,552
Agriculture . . . . .	557,732	618,419	-	-	557,732	618,419
Legal and judicial . . . . .	6,792,979	6,739,594	-	-	6,792,979	6,739,594
Interest on long-term debt . . . . .	107,194	137,387	-	-	107,194	137,387
Solid waste . . . . .	-	-	1,966,336	1,162,538	1,966,336	1,162,538
Emergency communications . . . . .	-	-	853,342	825,464	853,342	825,464
<b>Total Expenses . . . . .</b>	<b>37,041,004</b>	<b>34,074,420</b>	<b>2,819,678</b>	<b>1,988,002</b>	<b>39,860,682</b>	<b>36,062,422</b>
Increase in net assets . . . . .	2,640,395	4,141,624	1,472,796	2,453,403	4,113,191	6,595,027
Net Assets - Beginning . . . . .	40,496,406	36,354,782	27,831,174	25,377,771	68,327,580	61,732,553
<b>Net Assets - Ending . . . . .</b>	<b>\$ 43,136,801</b>	<b>\$ 40,496,406</b>	<b>\$ 29,303,970</b>	<b>\$ 27,831,174</b>	<b>\$ 72,440,771</b>	<b>\$ 68,327,580</b>

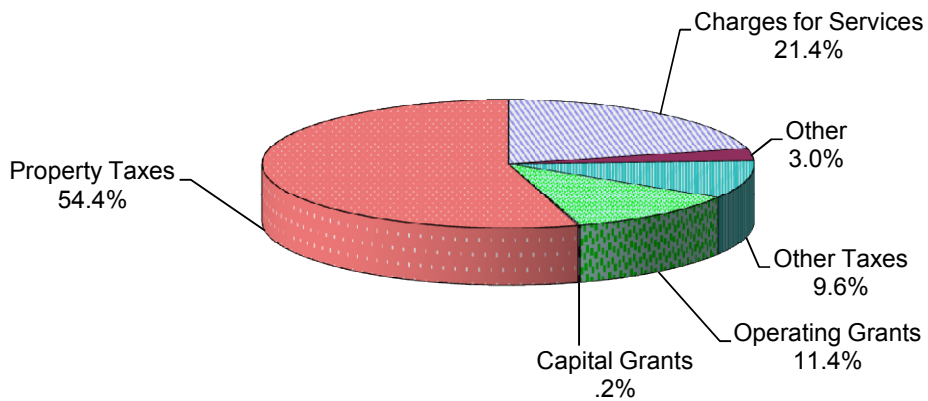
**Governmental activities.** Governmental activities increased Bannock County’s net assets by \$2,640,395, accounting for 66 percent of the total growth in the net assets of Bannock County. Key elements of this increase are as follows:

- Revenues from property taxes increased by \$2,188,127.
- Operating grants and contributions increased by \$1,235,212, even though charges for services decreased by \$1,012,978.

**Expenses and Program Revenues- Governmental Activities**



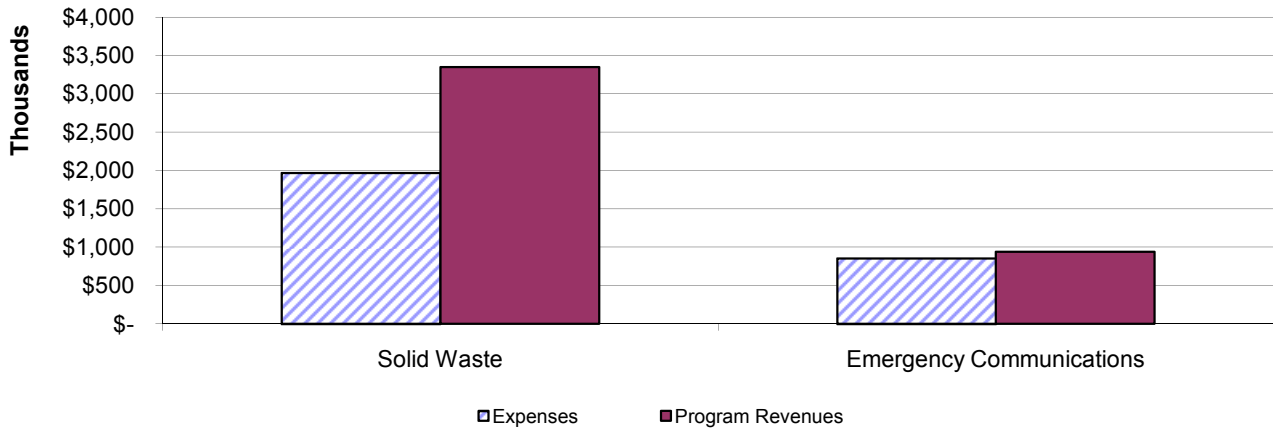
**Revenues by Source - Governmental Activities**



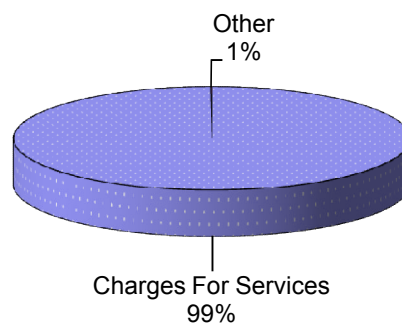
Even though property taxes (54 percent) provide the largest percentage of County revenue, charges for services (21 percent) and operating grants (11 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

**Business-type activities.** Business-type activities increased Bannock County's net assets by \$1,472,796, accounting for 35 percent of the total growth in the government's net assets. Investment in capital assets increased by \$784,068 after depreciation mainly due to new equipment purchases (\$470,370) and the continued expansion of the new landfill (\$666,784). Unrestricted assets increased by \$688,728.

**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, unreserved 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 \$25,056,489. Approximately 96 percent of this total amount (\$23,988,546) constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed to pay debt service (\$764,894) and represent inventory (\$303,049).

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$7,753,153. As a measure of the General Fund's liquidity, it may be useful to compare this unreserved fund balance to total fund expenditures. Unreserved fund balance represents 55 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund increased by \$455,325 at the end of the current fiscal year. During the budget process, County administration anticipated the use of fund balance reserves to help balance the budget. Fewer reserves were used than anticipated due to revenue receipts exceeding budgeted amounts and expenditures spent under the budgeted amounts. Key factors were as follows:

- The receipt of unbudgeted Revenue Sharing revenues of \$541,967 and Liquor Apportionment of \$134,852.
- Interest income came in under budget by \$299,999.

The Justice Fund, a major fund of the County, had an unreserved fund balance of \$5,116,659 at the end of the current fiscal year. This is an increase of \$336,012 due mainly to the receipt of unbudgeted Charges for Services \$213,991. Actual expenditures were \$504,470 less than the budgeted amount; this helped reduce the anticipated use of reserves.

The Road and Bridge Fund, another major fund of the County, was budgeted for expenditures to exceed revenues by roughly \$681,000. At the end of the current fiscal year, actual fund balance had increased by \$306,402; this was due to an unanticipated increase in Highway Users and Charges for Services revenue (\$271,987) offset with final expenditures coming in \$702,313 less than expected.

The funding of ambulance services continues to challenge County administrators. Property tax revenues of \$891,527 constitutes 40 percent of total revenues while fees are 55 percent. Current legislative limitations of 3 percent on property tax increases will continue the funding reliance on sources other than property taxes. Current year revenues exceeded expenditures by \$54,786 to increase the fund balance from the prior year. This increase in fund balance was not anticipated.

The Debt Service Fund has a total fund balance of \$764,894, all of which is reserved for the payment of debt service. The fund balance increased during the current year by \$172,598. This increase in fund balance was projected during the budget process. The current fund balance is sufficient to meet any existing requirements for bond repayment.

**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 assets of the Solid Waste Fund at the end of the year were \$6,373,886 and those for the Emergency Communications operation were \$1,149,059. The total change in net assets for both funds was an increase of \$1,383,033 and \$89,763 respectively. The Solid Waste Fund has been building reserves to assist in funding of future landfill expansion expenses, roughly \$670,000 was spent in the current fiscal year on landfill expansion costs.

The Emergency Communications net asset increase of \$89,763 was less than the prior year. Fee revenue increased slightly this fiscal year as compared to fiscal year 2009, but expenses increased by \$27,878.

Other factors concerning the finances of these two 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 budget was increased for unanticipated revenues in the amount of \$52,700. These increases are summarized below:

- \$50,200 for Agriculture Extension operating costs from user fees.
- \$2,500 for Liability Insurance for a duplicate payment that was reimbursed.

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

- \$28,250 was unspent in the Clerk department; this position remained vacant after an employee resigned.
- \$60,000 was unspent in the Commission department due to prepayment in the prior fiscal year for Juvenile Detention operating expenses.
- \$32,000 was unspent in the Clerk of the District Court department; these funds were unspent due to turnover and unspent salary monies.
- \$73,500 was unspent in the Maintenance department due to building repairs monies not needed this fiscal year.
- \$10,695 was unspent in the Juvenile Probation department; these funds were for contract labor that was not needed this fiscal year.

**Capital Asset and Debt Administration**

**Capital assets.** Bannock County’s investment in capital assets for its governmental and business-type activities as of September 30, 2010, amounts to \$42,436,166 (net of accumulated depreciation). 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:

- Additions to fairgrounds Coverall building (\$147,189).
- New road and bridge equipment (\$165,849) and a noxious weed tractor (\$64,428).
- Continued work on an ADA elevator (\$18,988).
- The purchase of eight sheriff vehicles (\$200,636).
- The disposal of Downey Swan Lake roads and bridges that should not have been included in Bannock County assets (\$2,458,093), which had been fully depreciated.

Business-type activities:

- Emergency communications building and equipment (\$431,447).
- Construction toward new landfill site (\$666,784).
- New landfill equipment (\$38,927) and building remodeling (\$36,332).

**Bannock County’s Capital Assets  
(net of depreciation)**

	Governmental <u>Activities</u>		Business-type <u>Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
	Land .....	\$ 1,108,148	\$ 1,108,148	\$ 18,327,477	\$ 17,660,693	\$ 19,435,625
Buildings and Improvements .....	9,282,142	9,409,040	1,015,232	945,663	10,297,374	10,354,703
Machinery and Equipment .....	2,862,232	2,752,635	2,438,316	2,390,601	5,300,548	5,143,236
Infrastructure .....	7,402,619	7,631,523	-	-	7,402,619	7,631,523
<b>Total .....</b>	<b>\$ 20,655,141</b>	<b>\$ 20,901,346</b>	<b>\$ 21,781,025</b>	<b>\$ 20,996,957</b>	<b>\$ 42,436,166</b>	<b>\$ 41,898,303</b>

Additional information on Bannock County’s capital assets can be found in Note D on pages 42-43 of this report.

**Long-term debt.** At the end of the current fiscal year, Bannock County had total bonded debt outstanding of \$1,401,224 (net of discount) and capital lease debt outstanding of \$328,862. The bonded debt amount comprises debt backed by the full faith and credit of the government.

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

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds, net . . . \$	1,401,224	\$ 2,044,336	\$ -	\$ -	\$ 1,401,224	\$ 2,044,336
Capital Leases . . . . .	328,862	320,059	-	-	328,862	320,059
<b>Total . . . . .</b>	<b>\$ 1,730,086</b>	<b>\$ 2,364,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,730,086</b>	<b>\$ 2,364,395</b>

Bannock County has two more years before completing payment of these general obligation bonds. Currently there are no plans for additional general obligation bonds.

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 \$98,042,645, which is significantly in excess of Bannock County's current outstanding general obligation debt.

Additional information on Bannock County's long-term debt can be found in Note G on page 44-45 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Bannock County is currently 8.1 percent, which is 7 percent higher than a year ago. This is lower than the State's average unemployment rate of 9.1 percent and compares favorably to the national average of 9.6 percent.
- Over the past year, the total taxable real estate property value has increased 1.5 percent over the value in 2009.
- The population in the County grew approximately 2.0 percent from the previous year.

All of these factors were considered in preparing Bannock County's budget for the 2011 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants was kept at \$1,100,000, the same as the prior fiscal year. The County anticipates the majority of grant funds to be used for drug and mental health, public safety, and county bridge replacement.

Increased costs and declining revenue projections continued to be a challenge during the fiscal year 2011 budget process.

Two new County elected officials assumed office on January 10, 2011. Howard Manwaring took office as County Commissioner for District #3 and Dave Packer took office as County Assessor.

**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 ASSETS**

September 30, 2010

With Comparative Actual Amounts on September 30, 2009

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>2009 Actual Amount</u>
<b>ASSETS</b>				
Cash and Cash Equivalents . . . . .	\$ 23,142,772	\$ 8,251,774	\$ 31,394,546	\$ 25,949,774
Investments . . . . .	2,195,904	781,367	2,977,271	6,554,302
Receivables, Net of Allowance for Uncollectibles . . .	529,460	513,198	1,042,658	881,398
Taxes Receivable . . . . .	1,138,319	-	1,138,319	879,371
Intergovernmental Receivable . . . . .	1,762,412	-	1,762,412	1,692,940
Leases Receivable . . . . .	-	285,910	285,910	320,059
Inventory . . . . .	303,049	-	303,049	309,700
Prepays. . . . .	75,000	-	75,000	75,000
Capital Assets, Net of Depreciation				
Land . . . . .	1,108,148	18,327,477	19,435,625	18,768,841
Buildings and Improvements . . . . .	9,282,142	1,015,232	10,297,374	10,354,703
Machinery and Equipment . . . . .	2,862,232	2,438,316	5,300,548	5,143,236
Infrastructure . . . . .	7,402,619	-	7,402,619	7,631,523
<b>Total Assets . . . . .</b>	<b><u>49,802,057</u></b>	<b><u>31,613,274</u></b>	<b><u>81,415,331</u></b>	<b><u>78,560,847</u></b>
<b>LIABILITIES</b>				
Accounts Payable . . . . .	1,958,357	262,631	2,220,988	3,098,780
Direct Deposit Payable . . . . .	376,673	12,312	388,985	389,446
Interest Payable . . . . .	15,441	-	15,441	22,798
Health Insurance Payable . . . . .	325,000	-	325,000	325,000
Prepaid Revenue . . . . .	440,060	-	440,060	401,423
Long-term Debt				
Due within one year . . . . .	1,759,271	95,673	1,854,944	2,111,643
Due in more than one year . . . . .	1,790,454	1,938,688	3,729,142	3,884,177
<b>Total Liabilities . . . . .</b>	<b><u>6,665,256</u></b>	<b><u>2,309,304</u></b>	<b><u>8,974,560</u></b>	<b><u>10,233,267</u></b>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt . . . .	18,925,056	21,781,025	40,706,081	39,533,908
Restricted for Debt Service . . . . .	764,894	-	764,894	592,296
Unrestricted . . . . .	23,446,851	7,522,945	30,969,796	28,201,376
<b>Total Net Assets . . . . .</b>	<b><u>\$ 43,136,801</u></b>	<b><u>\$ 29,303,970</u></b>	<b><u>\$ 72,440,771</u></b>	<b><u>\$ 68,327,580</u></b>

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, 2010  
With Comparative Totals for the Fiscal Year Ended September 30, 2009

	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Assets			2009 Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<b>FUNCTIONS/PROGRAMS</b>								
Governmental Activities:								
General Government . . . . .	\$ 8,577,366	\$ 1,150,483	\$ 518,965	\$ -	\$ (6,907,918)	\$ -	\$ (6,907,918)	\$ (6,442,769)
Public Safety . . . . .	10,369,336	3,236,528	1,282,529	-	(5,850,279)	-	(5,850,279)	(6,507,968)
Road and Bridge . . . . .	4,618,816	456,871	2,338,514	62,260	(1,761,171)	-	(1,761,171)	(267,968)
Health and Welfare . . . . .	4,637,852	1,629,167	118,000	-	(2,890,685)	-	(2,890,685)	(2,215,660)
Culture and Recreation . . . . .	1,379,729	172,329	6,106	-	(1,201,294)	-	(1,201,294)	(636,612)
Agriculture . . . . .	557,732	221,064	5,000	-	(331,668)	-	(331,668)	(315,445)
Legal and Judicial . . . . .	6,792,979	1,557,831	282,612	-	(4,952,536)	-	(4,952,536)	(4,347,411)
Debt Service:								
Interest and Fiscal Charges . . . . .	107,194	-	-	-	(107,194)	-	(107,194)	(137,387)
Total Governmental Activities . . . . .	<u>37,041,004</u>	<u>8,424,273</u>	<u>4,551,726</u>	<u>62,260</u>	<u>(24,002,745)</u>	<u>-</u>	<u>(24,002,745)</u>	<u>(20,871,220)</u>
Business-Type Activities:								
Solid Waste . . . . .	1,966,336	3,347,621	-	-	-	1,381,285	1,381,285	2,269,347
Emergency Communications . . . . .	853,342	940,063	-	-	-	86,721	86,721	112,857
Total Business-Type Activities . . . . .	<u>2,819,678</u>	<u>4,287,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,468,006</u>	<u>1,468,006</u>	<u>2,382,204</u>
Total Primary Government . . . . .	<u>\$ 39,860,682</u>	<u>\$ 12,711,957</u>	<u>\$ 4,551,726</u>	<u>\$ 62,260</u>	<u>(24,002,745)</u>	<u>1,468,006</u>	<u>(22,534,739)</u>	<u>(18,489,016)</u>
General Revenues:								
Property Taxes . . . . .					21,645,628	-	21,645,628	19,457,501
Sales Taxes . . . . .					3,277,720	-	3,277,720	3,353,027
Liquor Taxes . . . . .					512,352	-	512,352	534,297
Interest . . . . .					205,578	4,790	210,368	551,939
Investment Income . . . . .					-	-	-	-
Gain or Loss on Sale of Capital Assets . . . . .					25,974	-	25,974	-
Other Miscellaneous . . . . .					975,888	-	975,888	1,187,279
Total General Revenue . . . . .					<u>26,643,140</u>	<u>4,790</u>	<u>26,647,930</u>	<u>25,084,043</u>
Change in Net Assets . . . . .					<u>2,640,395</u>	<u>1,472,796</u>	<u>4,113,191</u>	<u>6,595,027</u>
Net Assets - Beginning . . . . .					<u>40,496,406</u>	<u>27,831,174</u>	<u>68,327,580</u>	<u>61,732,553</u>
Net Assets - Ending . . . . .					<u>\$ 43,136,801</u>	<u>\$ 29,303,970</u>	<u>\$ 72,440,771</u>	<u>\$ 68,327,580</u>

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

## 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:	0.001813212

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000091569

**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 provision of public defender service. Idaho Code 63-805

Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.001665948

**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:	0.000605016

**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:	0.000254018

**Jail Bonds Debt Service** - This fund is used to account for the payments on general obligation bonds used to finance a new County detention center. Idaho Code 21-808

Jail Bond Service

Maximum tax levy:	unlimited
Current tax levy:	0.000236506

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

September 30, 2010  
With Comparative Totals on September 30, 2009

	<u>General Fund</u>	<u>Justice Fund</u>	<u>Road and Bridge</u>	<u>Ambulance District</u>
<b>ASSETS</b>				
Cash and Cash Equivalents .....	\$ 7,357,280	\$ 4,799,910	\$ 2,279,319	\$ 966,166
Cash with Paying Agent .....	7,959	43,305	-	-
Investments .....	709,144	454,507	215,830	91,487
Intergovernmental Receivables .....	618,933	188,780	656,424	10,838
Grant Revenue Receivables .....	-	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles .....	-	-	-	529,460
Taxes Receivable .....	350,632	330,069	90,518	48,263
Interfund Receivable .....	15,543	-	-	-
Inventory .....	-	-	303,049	-
Prepays .....	75,000	-	-	-
<b>Total Assets .....</b>	<b><u>\$ 9,134,491</u></b>	<b><u>\$ 5,816,571</u></b>	<b><u>\$ 3,545,140</u></b>	<b><u>\$ 1,646,214</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable .....	\$ 635,477	\$ 266,504	\$ 412,826	\$ 109,001
Direct Deposit Payable .....	115,811	146,248	35,496	-
Interfund Payable .....	-	-	-	-
Health Insurance Payable .....	325,000	-	-	-
Deferred Property Taxes .....	305,050	287,160	78,750	41,989
Prepaid Revenues .....	-	-	-	-
<b>Total Liabilities .....</b>	<b><u>1,381,338</u></b>	<b><u>699,912</u></b>	<b><u>527,072</u></b>	<b><u>150,990</u></b>
Fund Balances:				
Reserved for Inventory .....	-	-	303,049	-
Reserved for Debt Service .....	-	-	-	-
Unreserved, Undesignated Reported in:				
General Fund .....	7,753,153	-	-	-
Special Revenue Fund .....	-	5,116,659	2,715,019	1,495,224
<b>Total Fund Balances .....</b>	<b><u>7,753,153</u></b>	<b><u>5,116,659</u></b>	<b><u>3,018,068</u></b>	<b><u>1,495,224</u></b>
<b>Total Liabilities &amp; Fund Balances .....</b>	<b><u>\$ 9,134,491</u></b>	<b><u>\$ 5,816,571</u></b>	<b><u>\$ 3,545,140</u></b>	<b><u>\$ 1,646,214</u></b>

**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
(GOVERNMENTAL FUNDS)**

Amounts reported for governmental activities in the statement of net assets 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 the governmental activities is not payable from the current resources and, therefore, is not reported in the governmental funds. ....

Deferred revenue represents amounts that were not available to fund current expenditures and, therefore, are not reported in the governmental funds. ....

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. ....

Net Assets of Governmental Activities .....

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

Jail Bonds Debt Service Fund	Non-Major Governmental Funds	2010 Total Governmental Funds	2009 Total Governmental Funds
\$ 672,546	\$ 6,999,010	\$ 23,074,231	\$ 19,100,570
198	17,079	68,541	159,813
63,684	661,252	2,195,904	4,863,098
22,966	202,447	1,700,388	1,675,321
-	62,024	62,024	17,619
-	-	529,460	472,674
42,306	276,531	1,138,319	879,371
-	-	15,543	-
-	-	303,049	309,700
-	-	75,000	75,000
<u>\$ 801,700</u>	<u>\$ 8,218,343</u>	<u>\$ 29,162,459</u>	<u>\$ 27,553,166</u>

\$ -	\$ 534,549	\$ 1,958,357	\$ 2,770,740
-	79,118	376,673	362,447
-	15,543	15,543	-
-	-	325,000	325,000
36,806	240,582	990,337	695,388
-	440,060	440,060	401,423
<u>36,806</u>	<u>1,309,852</u>	<u>4,105,970</u>	<u>4,554,998</u>
-	-	303,049	309,700
764,894	-	764,894	592,296
-	-	7,753,153	7,297,828
-	6,908,491	16,235,393	14,798,344
<u>764,894</u>	<u>6,908,491</u>	<u>25,056,489</u>	<u>22,998,168</u>
<u>\$ 801,700</u>	<u>\$ 8,218,343</u>		

.....		20,655,141	20,901,346
.....		(3,416,162)	(4,004,612)
.....		(15,441)	(22,798)
.....		990,337	695,388
.....		<u>(133,563)</u>	<u>(71,086)</u>
.....		<u>\$ 43,136,801</u>	<u>\$ 40,496,406</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010  
With Comparative Totals for the Fiscal Year Ended September 30, 2009

<b>REVENUES</b>	<u>General Fund</u>	<u>Justice Fund</u>	<u>Road and Bridge</u>	<u>Ambulance District</u>
Taxes:				
Property Taxes . . . . .	\$ 6,674,520	\$ 5,856,621	\$ 1,653,160	\$ 891,527
Sales Taxes . . . . .	901,628	1,773,689	133,714	39,135
Liquor Apportionment . . . . .	464,352	-	-	-
Cigarette Tax . . . . .	256,133	-	-	-
Ag Replacement . . . . .	66,253	-	-	2,820
Other General Tax . . . . .	76,529	-	73,002	-
Licenses and Permits . . . . .	243,586	125,151	-	-
Charges for Services . . . . .	4,966,831	1,417,302	452,472	1,214,825
Highway Users . . . . .	-	-	2,338,515	-
Intergovernmental - Program Specific . . . . .	166,717	536,959	-	18,499
Intergovernmental - General . . . . .	-	-	-	-
Interest . . . . .	200,001	-	-	1,928
Fines and Court Costs . . . . .	-	444,990	-	-
Investment Income . . . . .	-	-	-	-
Miscellaneous Revenue . . . . .	<u>162,808</u>	<u>68,875</u>	<u>29,015</u>	<u>24,426</u>
Total Revenue . . . . .	<u>14,179,358</u>	<u>10,223,587</u>	<u>4,679,878</u>	<u>2,193,160</u>
<b>EXPENDITURES</b>				
Current:				
General Government . . . . .	11,438,191	-	-	-
Public Safety . . . . .	-	8,162,569	-	-
Roads . . . . .	-	-	4,133,890	-
Health and Welfare . . . . .	73,471	-	-	2,138,374
Culture and Recreation . . . . .	-	-	-	-
Agriculture . . . . .	168,520	-	-	-
Legal and Judicial . . . . .	2,430,318	1,678,379	-	-
Capital Outlay . . . . .	21,333	46,627	239,586	-
Debt Service:				
Principal . . . . .	-	-	-	-
Interest and Fiscal Charges . . . . .	-	-	-	-
Total Expenditures . . . . .	<u>14,131,833</u>	<u>9,887,575</u>	<u>4,373,476</u>	<u>2,138,374</u>
Excess Revenues (Expenditures) . . . . .	<u>47,525</u>	<u>336,012</u>	<u>306,402</u>	<u>54,786</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets . . . . .	-	-	-	-
Issuance of Capital Leases . . . . .	-	-	-	-
Transfers In (Out) . . . . .	<u>407,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses) . . . . .	<u>407,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances . . . . .	455,325	336,012	306,402	54,786
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>7,297,828</u>	<u>4,780,647</u>	<u>2,711,666</u>	<u>1,440,438</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u><u>\$ 7,753,153</u></u>	<u><u>\$ 5,116,659</u></u>	<u><u>\$ 3,018,068</u></u>	<u><u>\$ 1,495,224</u></u>

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

Jail Bonds Debt Service Fund	Non-Major Governmental Funds	2010 Total Governmental Funds	2009 Total Governmental Funds
\$ 827,956	\$ 5,377,822	\$ 21,281,606	\$ 19,312,015
87,097	342,456	3,277,719	3,353,026
-	48,000	512,352	534,297
-	-	256,133	261,669
-	-	69,073	69,073
-	-	149,531	161,539
-	17,955	386,692	406,215
-	1,611,822	9,663,252	9,238,458
-	-	2,338,515	2,339,974
-	2,858,069	3,580,244	2,919,497
-	430,050	430,050	663,268
2,485	-	204,414	479,226
-	579,617	1,024,607	1,054,098
-	-	-	-
8,022	89,187	382,333	309,982
<u>925,560</u>	<u>11,354,978</u>	<u>43,556,521</u>	<u>41,102,337</u>
-	1,347,475	12,785,666	12,810,911
-	1,843,234	10,005,803	9,133,692
-	15,509	4,149,399	3,176,262
-	2,599,369	4,811,214	4,225,727
-	854,973	854,973	820,423
-	378,000	546,520	575,439
-	2,667,388	6,776,085	6,684,329
-	550,984	858,530	1,419,904
650,000	-	650,000	620,000
102,962	-	102,962	133,032
<u>752,962</u>	<u>10,256,932</u>	<u>41,541,152</u>	<u>39,599,719</u>
<u>172,598</u>	<u>1,098,046</u>	<u>2,015,369</u>	<u>1,502,618</u>
-	-	-	-
-	42,952	42,952	-
-	(407,800)	-	-
-	(364,848)	42,952	-
172,598	733,198	2,058,321	1,502,618
592,296	6,175,293	22,998,168	21,495,550
<u>\$ 764,894</u>	<u>\$ 6,908,491</u>	<u>\$ 25,056,489</u>	<u>\$ 22,998,168</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, 2010

Net Change in Fund Balance - Total Governmental Funds . . . . . \$ 2,058,321

Amounts reported for governmental activities in the Statement of Net Assets 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, Net of Contributed Assets . . . . .	\$ 858,530	
Depreciation Expense . . . . .	<u>(1,094,717)</u>	
Excess of Capital Outlay over Depreciation Expense . . . . .		(236,187)

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.

Contributed Assets . . . . .	-	
Cost of Assets . . . . .	(2,695,136)	
Accumulated Depreciation of Assets . . . . .	<u>2,685,118</u>	
Total Additions from Capital Assets . . . . .		(10,018)

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 . . . . .	294,949
------------------------	---------

A new capital lease payable is reflected in a governmental fund as an other financing source in the amount of the net present value of the minimum lease payments.

However, issuing debt increases long-term liabilities in Statement of Net Assets. . . . . (42,951)

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 Assets. In the current year, these amounts consisted of:

Capital Lease Payments . . . . .	34,149	
Jail Bond Debt . . . . .	<u>650,000</u>	
Total Payment Amounts . . . . .		684,149

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.

Other Post-Employment Benefit Obligations . . . . .	(62,477)	
Compensated Absences . . . . .	(45,859)	
Accrued Interest . . . . .	7,356	
Bond Discount . . . . .	<u>(6,888)</u>	
Total Additional Amounts . . . . .		<u>(107,868)</u>

Change in Net Assets of Governmental Activities . . . . . \$ 2,640,395

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.

**BANNOCK COUNTY, IDAHO**

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

September 30, 2010

**BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS**

	<u>Solid Waste</u>	<u>Emergency Communications</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents . . . . .	\$ 7,025,471	\$ 1,226,303	\$ 8,251,774
Investments . . . . .	665,247	116,120	781,367
Fees Receivable, Net of Allowance for Uncollectibles . . .	513,198	-	513,198
Notes and Leases Receivable . . . . .	69,870	-	69,870
Total Current Assets . . . . .	<u>8,273,786</u>	<u>1,342,423</u>	<u>9,616,209</u>
Noncurrent Assets:			
Notes and Leases Receivable . . . . .	216,040	-	216,040
Capital Assets:			
Land . . . . .	18,326,622	855	18,327,477
Buildings and Improvements . . . . .	1,359,268	210,525	1,569,793
Machinery and Equipment . . . . .	3,252,273	2,522,799	5,775,072
Less Accumulated Depreciation . . . . .	<u>(2,419,735)</u>	<u>(1,471,582)</u>	<u>(3,891,317)</u>
Total Noncurrent Assets . . . . .	<u>20,734,468</u>	<u>1,262,597</u>	<u>21,997,065</u>
Total Assets . . . . .	<u>29,008,254</u>	<u>2,605,020</u>	<u>31,613,274</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable . . . . .	81,335	181,296	262,631
Direct Deposit Payable . . . . .	12,312	-	12,312
Debt Payable . . . . .	-	-	-
Compensated Absences Payable . . . . .	47,244	6,999	54,243
Landfill Closure Payable . . . . .	41,430	-	41,430
Total Current Liabilities . . . . .	<u>182,321</u>	<u>188,295</u>	<u>370,616</u>
Noncurrent Liabilities:			
Compensated Absences Payable . . . . .	34,212	5,069	39,281
Landfill Closure Payable . . . . .	1,899,407	-	1,899,407
Total Noncurrent Liabilities . . . . .	<u>1,933,619</u>	<u>5,069</u>	<u>1,938,688</u>
Total Liabilities . . . . .	<u>2,115,940</u>	<u>193,364</u>	<u>2,309,304</u>
<b>NET ASSETS</b>			
Invested in Capital Assets . . . . .	20,518,428	1,262,597	21,781,025
Unrestricted . . . . .	6,373,886	1,149,059	7,522,945
Total Net Assets . . . . .	<u>\$ 26,892,314</u>	<u>\$ 2,411,656</u>	<u>\$ 29,303,970</u>

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

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010

	<b>BUSINESS-TYPE ACTIVITIES</b>		
	<b><u>ENTERPRISE FUNDS</u></b>		
	<u>Solid</u> <u>Waste</u>	<u>Emergency</u> <u>Communications</u>	<u>Total</u>
Operating Revenues:			
Charges for Sales and Services:			
Fees .....	\$ 1,197,875	\$ 940,063	\$ 2,137,938
Landfill Permits/Gate Fees .....	921,882	-	921,882
City Residential Fees .....	1,182,439	-	1,182,439
Miscellaneous .....	45,425	-	45,425
Total Operating Revenues .....	<u>3,347,621</u>	<u>940,063</u>	<u>4,287,684</u>
 Operating Expenses:			
Salaries and Wages .....	460,260	65,354	525,614
Employee Benefits .....	217,118	20,107	237,225
Services and Supplies .....	1,063,325	604,090	1,667,415
Depreciation/Amortization .....	225,633	163,791	389,424
Total Operating Expenses .....	<u>1,966,336</u>	<u>853,342</u>	<u>2,819,678</u>
Operating Income (Loss) .....	<u>1,381,285</u>	<u>86,721</u>	<u>1,468,006</u>
 Nonoperating Revenues (Expenses):			
Interest Revenue .....	<u>1,748</u>	<u>3,042</u>	<u>4,790</u>
Total Nonoperating Revenue (Expenses) .....	<u>1,748</u>	<u>3,042</u>	<u>4,790</u>
Change in Net Assets .....	1,383,033	89,763	1,472,796
Total Net Assets - 10/1/2009 .....	<u>25,509,281</u>	<u>2,321,893</u>	<u>27,831,174</u>
Total Net Assets - 9/30/2010 .....	<u>\$ 26,892,314</u>	<u>\$ 2,411,656</u>	<u>\$ 29,303,970</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, 2010

**BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUNDS**

	<u>Solid Waste</u>	<u>Emergency Communications</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATIONS</b>			
Cash Received From Customers and Users .....	\$ 3,197,722	\$ 940,063	\$ 4,137,785
Cash Payments for Personnel Costs .....	(690,256)	(84,573)	(774,829)
Cash Payments for Services and Supplies .....	(944,160)	(634,360)	(1,578,520)
Other Operating Revenues .....	45,425	-	45,425
Net Cash Provided (Used) by Operations .....	<u>1,608,731</u>	<u>221,130</u>	<u>1,829,861</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Principal Payments of Leases .....	34,149	-	34,149
Cash Received From Interest .....	1,748	-	1,748
Net Cash Provided (Used) by Noncapital Financing Activities .....	<u>35,897</u>	<u>-</u>	<u>35,897</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets .....	(942,564)	(273,690)	(1,216,254)
Net Cash Provided (Used) by Capital and Related Financing Activities .....	<u>(942,564)</u>	<u>(273,690)</u>	<u>(1,216,254)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Cash Received From Interest .....	-	3,042	3,042
Net Cash Provided (Used) by Investing Activities .....	<u>-</u>	<u>3,042</u>	<u>3,042</u>
Net Increase in Cash and Cash Equivalents .....	702,064	(49,518)	652,546
<b>Cash and Cash Equivalent - Beginning</b> .....	<u>6,988,654</u>	<u>1,391,941</u>	<u>8,380,595</u>
<b>Cash and Cash Equivalent - Ending</b> .....	<u>\$ 7,690,718</u>	<u>\$ 1,342,423</u>	<u>\$ 9,033,141</u>
<b>Reconciliation of Operating Income to Net Cash Flows from Operating Activities</b>			
Operating Income (Loss) .....	\$ 1,381,285	\$ 86,721	\$ 1,468,006
Add Depreciation Expense .....	225,633	163,791	389,424
(Increase)/Decrease in Assets			
Fees Receivable, Net of Allowances for Uncollectibles .....	(104,474)	-	(104,474)
Increase/(Decrease) in Liabilities			
Accounts Payable .....	7,623	(30,270)	(22,647)
Direct Deposit Payable .....	(14,687)	-	(14,687)
Compensated Absences .....	1,809	888	2,697
Landfill Closure .....	111,542	-	111,542
Net Cash Flows from Operating Activities .....	<u>\$ 1,608,731</u>	<u>\$ 221,130</u>	<u>\$ 1,829,861</u>

**Noncash Transaction:** Emergency communications payments in the amount of \$157,758.

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 which 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 90.

**BANNOCK COUNTY, IDAHO**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**

September 30, 2010

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	<u><b>AGENCY FUNDS</b></u>
<b>ASSETS</b>	
Cash and Cash Equivalents .....	\$ 693,615
Cash with Paying Agent .....	60,199
Investments .....	65,678
Intergovernmental Receivable .....	548,935
Fees Receivable .....	33
Taxes Receivable .....	<u>2,405,009</u>
 Total Assets .....	 <u>3,773,469</u>
 <b>LIABILITIES</b>	
Accounts Payable .....	426,261
Due to Others .....	<u>3,347,208</u>
 Total Liabilities .....	 <u>3,773,469</u>
 <b>NET ASSETS</b>	 <u><u>\$ -</u></u>

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

## **BANNOCK COUNTY, IDAHO**

Notes to Financial Statements  
September 30, 2010

### **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 Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and any component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2010

### 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.

The *Road and Bridge Fund* is used to account for the maintenance and operations of the County's road and bridge functions.

The *Ambulance Fund* accounts for the activities of the County-wide ambulance district.

The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

## BANNOCK COUNTY, IDAHO

### Notes to Financial Statements - Continued September 30, 2010

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 revenues 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 nonoperating 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 nonoperating revenues and expenses.

#### **D. Assets, Liabilities, and Net Assets 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

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2010

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 nonschool taxing district certifying less than the maximum allowed by the 3% legislation is eligible to recover such "foregone" amount in any future non-exempt property tax budget.

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

### 3. Inventories and prepaid items

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

### 4. Restricted assets

Certain proceeds of the County's bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the government-wide financial statements and the governmental type Balance Sheets because their use is limited by applicable bond covenants or laws/regulations imposed by other governmental agencies. The restricted assets are used to report resources set aside to provide a reserve for debt service.

### 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 are recorded at estimated fair market value at the date of donation.

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:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Building improvements	20
Machinery and equipment	3-15
Roads	40
Bridges	40-60

### 6. 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.

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2010

### 7. 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.

### 8. Bonded indebtedness

The County has issued general obligation bonds for construction of a County jail. These bonds are supported by a pledge of the County's full faith and credit. The related 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. This debt service levy is recorded in the Debt Service fund. These bonds were refinanced by a crossover refunding during the 1998 fiscal year.

### 9. 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 Assets. Bond premiums and discounts, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

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.

### 10. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

### E. Encumbrances

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

### F. Deferred Compensation Plan

The County offers employees a deferred compensation plan under Internal Revenue Code Section 457. The plan is being administered by third party administrators Nationwide Retirement Solutions, ICMA Retirement Corporation, and Aetna Life Insurance and Annuity Company. 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.

### G. Capitalization Threshold

Management uses a capitalization threshold of \$20,000.

### H. 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.

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

**II. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

**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.

**Custodial credit risk** for deposits is 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, 2010, \$1,852,157 of the County's bank balance of \$32,052,161 was exposed to custodial risk as follows:

Uninsured and Uncollateralized Deposits	\$ 36,697
Uninsured Deposits Collateralized with Securities Held by the Pledging Financial Institution	753,483
Uninsured Deposits Collateralized with Securities Held by the Pledging Financial Institution's Trust Department or Agent, but not in the County's Name	1,061,977
Total	<u><u>\$ 1,852,157</u></u>

**Investments**

***General Investment Policies***

The County Treasurer invests idle moneys in accordance with *Idaho Code* Sections 67-1210 and 67-2739. As stated in the Summary of Significant Account Policies, Idaho Code 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.

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less than 1</u>	<u>1 year to 18 months</u>
Certificates of Deposits	\$ 1,953,425	\$ 1,703,425	\$ 250,000
Repurchase Account	501,090	501,090	-
Money Market Mutual Fund	5,879	5,879	-
State of Idaho Investment Pool	583,687	583,687	-

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.

**Custodial credit risk** for investments is 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 rated in the highest tier by a nationally recognized rating agency. For certificates of deposit, the County addresses the risk the same way it does for demand deposits which was stated previously.

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

The County was subject to custodial credit risks on the following investments:

The County had uninsured and uncollateralized certificates of deposit amounting to \$544.

The County had a repurchase account collateralized with securities held by the Pledging Financial Institution in the amount of \$501,090.

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.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the value of an investment. In accordance with investment policy, the County manages its exposure to declines in fair value by limiting the average maturity of its investments to one year or less. The segmented time distribution method has been used to disclose interest rate risk.

**Concentration of Credit Risk** is the risk of loss attributed to the magnitude of an investment in a single issuer. Exclusive of the State of Idaho Investment Pool and investments guaranteed by the U.S. Government, the County's investment in any one issuer does not represent a concentration of credit risk.

**B. Fees Receivable**

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2010. Management has determined that 20 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:

	<u>Balance</u> <u>09/30/10</u>	
Ambulance District:		
Fees Receivable . . . . .	\$ 543,656	
Less 20% for Uncollectible Fees . . . . .	<u>(14,196)</u>	
Net Fees Receivable . . . . .	<u>\$ 529,460</u>	

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

**C. Lease Receivable/Payable**

The Solid Waste Fund has outstanding leases receivable with one governmental fund: the Fair Maintenance Fund. These receivables are for the acquisition of a Coverall building for the Fairgrounds. The Justice Fund paid off its lease (for the acquisition of Sheriff's vehicles) during the current fiscal year. The following table presents the balance due for the receivable and payable as of September 30, 2010:

	<u>Receivable</u>	<u>Payable</u>
Solid Waste . . . . .	\$ 285,910	\$ -
Justice Fund:		
Sheriff . . . . .	-	-
Fairgrounds . . . . .	<u>-</u>	<u>285,910</u>
Total . . . . .	<u>\$ 285,910</u>	<u>\$ 285,910</u>

The current portion due is \$69,870, while \$216,040 is long-term.

The Board of County Commissioners agreed to defer the fiscal year 2010 fairgrounds payment to the Solid Waste Fund. Interest will continue to accrue and one year was added to the term of the loan.

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2010, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land .....	\$ 1,108,148	\$ -	\$ -	\$ 1,108,148
Capital Assets, Depreciated:				
Buildings & Improvements .....	15,181,365	225,520	-	15,406,885
Machine & Equipment .....	10,376,850	615,609	237,043	10,755,416
Infrastructure .....	20,363,229	17,401	2,458,093	17,922,537
Total Capital Assets, Depreciated .....	45,921,444	858,530	2,695,136	44,084,838
Less Accumulated Depreciation:				
Buildings & Improvements .....	5,772,325	352,418	-	6,124,743
Machine & Equipment .....	7,624,215	506,012	237,043	7,893,184
Infrastructure .....	12,731,706	236,287	2,448,075	10,519,918
Total Accumulated Depreciation .....	26,128,246	1,094,717	2,685,118	24,537,845
Total Capital Assets, Depreciated, Net .....	19,793,198	(236,187)	10,018	19,546,993
Governmental Activities Capital Assets, Net of Depreciation .....	<u>\$ 20,901,346</u>	<u>\$ (236,187)</u>	<u>\$ 10,018</u>	<u>\$ 20,655,141</u>
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land .....	\$ 17,660,693	\$ 666,784	\$ -	\$ 18,327,477
Capital Assets, Depreciated:				
Buildings & Improvements .....	1,450,107	119,686	-	1,569,793
Machine & Equipment .....	5,388,050	387,022	-	5,775,072
Total Capital Assets, Depreciated .....	6,838,157	506,708	-	7,344,865
Less Accumulated Depreciation:				
Buildings & Improvements .....	504,444	50,118	-	554,562
Machine & Equipment .....	2,997,449	339,306	-	3,336,755
Total Accumulated Depreciation .....	3,501,893	389,424	-	3,891,317
Total Capital Assets, Depreciated, Net .....	3,336,264	117,284	-	3,453,548
Business-Type Activities Capital Assets, Net of Depreciation .....	<u>\$ 20,996,957</u>	<u>\$ 784,068</u>	<u>\$ -</u>	<u>\$ 21,781,025</u>

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

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

**Governmental Activities:**

General Government .....	\$ 139,398
Health & Welfare .....	61,976
Road & Bridge .....	462,074
Agriculture .....	14,773
Culture & Recreation .....	49,709
Public Safety .....	354,758
Legal & Judicial .....	<u>12,029</u>
Total Depreciation Governmental Activities .....	<u>\$ 1,094,717</u>

**Business-Type Activities:**

Solid Waste .....	\$ 225,633
Emergency Communications .....	<u>163,791</u>
Total Depreciation Business-Type Activities .....	<u>\$ 389,424</u>

**E. Capital Leases**

The noxious weed trust signed a capital lease agreement with CNH captial for two years to purchase a tractor. The following schedule shows the payments under the capital leases as of September 30, 2010:

<u>Fiscal Year</u>	<u>Government Activities</u>
2011	\$ 21,476
2012	<u>21,476</u>
Total Minimum Lease Payments	<u>\$ 42,952</u>

Title to the property reverts to the county at the end of the lease period.

**F. 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 for voluntary 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, 2010:

<b>GOVERNMENTAL-TYPE</b>	<u>Vacation</u>	<u>Sick (1)</u>	<u>Compensatory Time</u>	<u>Employee Benefits (2)</u>	<u>Total</u>	<u>Due Within One Year</u>
<b>General Fund:</b>						
Clerk .....	\$ 32,998	\$ 9,584	\$ 745	\$ 7,873	\$ 51,200	
Assessor .....	15,309	4,945	493	3,771	24,518	
Treasurer .....	14,255	3,219	35	3,183	20,692	
Commission .....	18,348	5,742	1,328	4,619	30,037	
Clerk of the District Court .....	31,000	9,696	1,812	7,725	50,233	
Courthouse and Grounds .....	14,298	4,423	359	3,467	22,547	
Agriculture Extension .....	626	300	-	167	1,093	
Data Processing .....	15,127	13,576	335	5,277	34,315	
Juvenile Probation .....	51,600	16,291	1,137	12,545	81,573	
Planning and Development .....	3,935	1,456	360	1,046	6,797	
Adult Probation .....	14,664	6,705	-	3,883	25,252	
Total General Fund .....	<u>212,160</u>	<u>75,937</u>	<u>6,604</u>	<u>53,556</u>	<u>348,257</u>	\$ 201,989

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

<b>GOVERNMENTAL-TYPE</b>	<u>Vacation</u>	<u>Sick (1)</u>	<u>Compensatory Time</u>	<u>Employee Benefits (2)</u>	<u>Total</u>	<u>Due Within One Year</u>
<b>Major Funds:</b>						
Road and Bridge . . . . .	127,008	48,732	10,618	33,867	220,225	
Justice Fund: Sheriff . . . . .	205,185	99,757	10,673	58,430	374,045	
Jail . . . . .	169,913	60,316	17,039	45,777	293,045	
Prosecutor . . . . .	43,607	11,708	328	10,112	65,755	
Public Defender . . . . .	47,324	22,608	-	12,709	82,641	
Total Major Funds . . . . .	<u>593,037</u>	<u>243,121</u>	<u>38,658</u>	<u>160,895</u>	<u>1,035,711</u>	600,713
<b>Other Governmental Funds:</b>						
District Court . . . . .	73,672	28,113	2,302	18,916	123,003	
Fair Exhibit . . . . .	11,560	4,103	4,569	3,676	23,908	
Indigent . . . . .	14,318	3,840	-	3,300	21,458	
Appraisal . . . . .	40,434	13,213	747	9,885	64,279	
Noxious Weed . . . . .	6,049	3,067	2,527	2,117	13,760	
Mosquito Abatement . . . . .	8,496	3,247	2,178	2,530	16,451	
Grants . . . . .	5,440	1,424	-	1,248	8,112	
Juvenile Facility . . . . .	19,204	6,580	564	4,789	31,137	
Total Other Governmental Fund . . . . .	<u>179,173</u>	<u>63,587</u>	<u>12,887</u>	<u>46,461</u>	<u>302,108</u>	175,223
Total Governmental-Type Fund . . . . .	<u>984,370</u>	<u>382,645</u>	<u>58,149</u>	<u>260,912</u>	<u>1,686,076</u>	<u>977,925</u>
<b>BUSINESS-TYPE</b>						
Emergency Communications . . . . .	5,723	4,490	-	1,855	12,068	
Solid Waste . . . . .	46,679	18,707	3,543	12,527	81,456	
Total Business-Type Fund . . . . .	<u>52,402</u>	<u>23,197</u>	<u>3,543</u>	<u>14,382</u>	<u>93,524</u>	54,243
<b>Total All Funds</b> . . . . .	<u>\$ 1,036,772</u>	<u>\$ 405,842</u>	<u>\$ 61,692</u>	<u>\$ 275,294</u>	<u>\$ 1,779,600</u>	<u>\$ 1,032,168</u>

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

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

**G. Long-Term Debt**

General Obligation Bonds

The County electorate passed general obligation bonds in the amount of \$9,395,000 on July 21, 1992, for the construction of a new jail facility. These general obligation bonds have been issued for governmental activities and are direct obligations and pledge the full faith and credit of the County. The sale of these bonds was closed on October 8, 1992. The bonds were for a twenty-year period with an average interest rate of 5.7845%.

On October 15, 1997, the County refinanced these general obligation jail bonds. Refunding bond proceeds of \$6,640,000 together with \$300,000 cash from the County were used to purchase U.S. Government securities and placed in an irrevocable escrow account. These refunding bonds have an average interest rate of 4.9030% for 15 years. Disbursements from the escrow account were restricted to paying interest on the refunding bonds until September 1, 2000, when a principal payment of \$6,885,000 was made to complete payment on the 1992 Series General Obligation Bonds. The County advance refunded the 1992 Series bonds to reduce its total debt service payments by \$585,430 and to obtain an economic gain of \$283,916. During the current fiscal year, \$650,000 in principal and \$102,962 in interest and fiscal charges were paid on these bonds.

The following schedule shows the remaining future debt service requirements for the 1997 Series Refunding Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 690,000	\$ 71,112	\$ 761,112
2012	725,000	36,613	761,613
Total	<u>\$ 1,415,000</u>	<u>\$ 107,725</u>	<u>\$ 1,522,725</u>

Capital Leases

The following schedule shows the remaining future capital lease requirements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 54,307	\$ 25,223	\$ 79,530
2012	69,314	10,216	79,530
2013	72,372	7,158	79,530
2014	89,917	4,603	94,520
Total	<u>\$ 285,910</u>	<u>\$ 47,200</u>	<u>\$ 333,110</u>

Changes in Long-term Liabilities

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

Long-term liability activity for the year ended September 30, 2010, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
General Obligation Jail Bonds .....	\$ 2,065,000	\$ -	\$ (650,000)	\$ 1,415,000	\$ 690,000
Less Deferred Amounts for Discounts .....	(20,664)	-	6,888	(13,776)	-
Capital Leases .....	320,059	42,952	(34,149)	328,862	91,346
Compensated Absences .....	1,640,217	1,268,023	(1,222,164)	1,686,076	977,925
Other Post-Employment Benefit Obligations .....	71,086	62,477	-	133,563	-
Governmental Activity Long-term Liabilities .....	<u>\$ 4,075,698</u>	<u>\$ 1,373,452</u>	<u>\$ (1,899,425)</u>	<u>\$ 3,549,725</u>	<u>\$ 1,759,271</u>
<b>Business-Type Activities:</b>					
Compensated Absence .....	\$ 90,827	\$ 58,088	\$ (55,391)	\$ 93,524	\$ 54,243
Landfill Closure .....	1,829,295	111,542	-	1,940,837	41,430
Business-Type Activity Long-term Liabilities .....	<u>\$ 1,920,122</u>	<u>\$ 169,630</u>	<u>\$ (55,391)</u>	<u>\$ 2,034,361</u>	<u>\$ 95,673</u>

\* All compensated absences are liquidated by the fund in which incurred.

**H. Interfund Balances**

A transaction in the amount of \$15,543 involved a loan from the General Fund to the Mosquito Abatement Fund.

**I. Negative Fund Balance**

The Mosquito Abatement Fund operated in fiscal years 2008 and 2009 within the General Fund with the agreement that the costs would be repaid within three years starting with fiscal year 2010. This was the year the mosquito abatement fund became its own taxing district. This fund will have a positive fund balance and a standard reserve amount of 25% of budgeted expenditures by fiscal year 2012.

**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 \$2,500 per occurrence deductible. The County is also protected for Weed Spraying Liability claims up to \$500,000 with a \$2,500 deductible for property claims only. The Risk Management Department is funded by an annual property tax tort levy which has no maximum levy limit.

Beginning in January 1996, the County has partially self-funded individual employee health benefits which is limited to \$125,000 stoploss annually. Commercial insurance covered claims in excess of \$125,000 to a lifetime maximum of \$1,875,000. Settled health insurance claims had not exceeded this commercial coverage since the plan's inception. 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. Each member's rate of contribution to the plan is determined annually. It was ultimately determined that Bannock County would pay actual costs for employee health claims. This health benefit plan is accounted for as part of the General Fund and is being administered by a designated third party administrator, Blue Cross of Idaho. All funds participate and make payments to the health insurance 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 indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Case reserves and incurred but not reported (IBNR) amounts of \$325,000 includes any specific incremental adjustment expense.

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

September 30, 2010, changes in the Fund's claims liability amount from fiscal 1999 were:

Fiscal Year	Beginning Liability	Current Year Claims And Changes in Estimates	Claim Payments	Ending Liability
1999-2000	\$ 226,423	\$ 1,606,753	\$ (1,649,023)	\$ 184,153
2000-2001	184,153	2,300,457	(2,220,326)	264,284
2001-2002	264,284	2,417,418	(2,310,256)	371,446
2002-2003	371,446	2,160,356	(2,293,409)	238,393
2003-2004	238,393	3,437,572	(3,347,763)	328,202
2004-2005	328,202	3,075,079	(3,185,269)	218,012
2005-2006	218,012	4,358,781	(4,251,793)	325,000
2006-2007	325,000	4,666,281	(4,666,281)	325,000
2007-2008	325,000	5,024,258	(5,024,258)	325,000
2008-2009	325,000	5,322,480	(5,322,480)	325,000
2009-2010	325,000	5,416,571	(5,416,571)	325,000

**B. Pension Plan**

The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available on the PERSI website or in print upon request.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of the credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

The contribution requirements of Bannock County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2010, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. Bannock County contributions required and paid were \$2,681,408, \$2,672,524, and \$2,596,552, for the three years ended June 30, 2010, 2009, and 2008 respectively.

**C. 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 1,684,565 tons for current cells. The current percentage used to date is estimated at 87% of capacity. Closure and post closure costs estimated at \$2,230,848 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, 2010, would be \$1,940,838. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$290,010. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is an estimated seven years of remaining life.

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

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2010

estimates are based on current costs and may change due to inflation, deflation, technology, or applicable laws and regulations.

### D. 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, 2010.

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.

### E. 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.

### F. Commitments

The County enters into numerous contracts as a part of normal business. Currently, we are involved in two contracts at the Bannock County Jail that exceed one year. The County is involved in a food service contract for jail inmates with CBM Food Service. This contract is set to end September 30, 2013, unless terminated 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.

### G. Post-Employment Benefits

Bannock County has multiple-employer post-employment benefits that include 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 Post Retirement Healthcare Plan is administered by the Government Employees Medical Plan (GemPlan). GemPlan provides medical and dental 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.

**Funding policy.** Bannock County has the authority to establish and amend employee benefit plans. The contribution requirement of plan members is established by Bannock County's insurance committee and approved by Commission in conjunction with GemPlan. The required contribution is based on projected pay-as-you-go financing requirements. Fiscal year 2009, marked the implementation of GASB Statement 45. Retirees are required to pay COBRA premium rates; monthly contribution rates in effect as of the end of fiscal year 2010 were as follows:

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

**Annual OPEB Cost and Net OPEB Obligation.** Bannock County's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2010

accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years on a closed basis. The following table shows the components of Bannock County's annual OPEB cost for the year, the estimated amount actually contributed to the plan, and changes in the net OPEB obligation.

Annual required contribution	\$ 94,486
Interest on net OPEB obligation	3,199
Adjustment to annual required contribution	<u>(4,269)</u>
Annual OPEB cost	93,416
Estimated contributions made	<u>30,939</u>
Increase in net OPEB obligation	62,477
Net OPEB obligation - beginning of year	<u>71,086</u>
Net OPEB obligation - end of year	<u><u>\$ 133,563</u></u>

The three year disclosure of Bannock County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation is shown in the table below:

Fiscal Year Ending	Annual OPEB Expense	Estimated Contribution as a Percentage of AOE*	Net OPEB Obligation at the End of the Year**
September 30, 2008	N/A	N/A	N/A
September 30, 2009	\$94,486	25%	\$71,086
September 30, 2010	\$93,416	25%	\$133,563

\* Equals estimated incurred claims plus administration less retiree contributions as a percentage of AOE.

\*\* Equals prior year Net OPEB obligations plus current year AOE less current year estimated contributions.

**Funded Status and Funding Progress.** As of October 1, 2008, the most recent actuarial valuation date, the actuarial accrued liability (AAL), and the unfunded actuarial accrued liability (UAAL) for benefits was \$753,263. Bannock County's plan is considered to be unfunded since there are no assets and retiree benefits are paid annually on a cash basis. Because the plan is unfunded, the AAL and UAAL are equal. The covered payroll (annual payroll of active employees covered by the plan) was \$13.7 million and the ratio of the UAAL to the covered payroll was 5.5 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress will be presented in the future when multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits is available.

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2008, actuarial valuation, the Projected Unit Credit (PUC) actuarial cost method is used. The actuarial assumptions included a 4.5% discount rate assuming the County will fund the retirement benefit on a pay-as-you-go basis. The valuation assumes that 50% of eligible retirees will actually participate in the retiree medical benefit, and 25% of their dependents will participate in the plan. The annual medical healthcare cost trend rate is 9% in year 1 grading to 5% over the next 8 years. No payroll increases were assumed. The UAAL is being amortized as a level percentage of projected payrolls over a 30 year time period.

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**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget - Positive (Negative)</u>	
<b>REVENUES</b>					
Taxes:					
Property Taxes . . . . .	\$ 6,630,596	\$ 6,630,596	\$ 6,674,520	\$ 43,924	\$ 5,807,684
Sales Tax . . . . .	355,040	355,040	359,661	4,621	364,873
Revenue Sharing . . . . .	-	-	541,967	541,967	536,843
Liquor Apportionment . . . . .	329,500	329,500	464,352	134,852	534,297
Cigarette Tax . . . . .	250,000	250,000	256,133	6,133	261,669
Ag Replacement . . . . .	-	-	66,253	66,253	66,253
Other General Tax . . . . .	10,000	10,000	76,529	66,529	79,908
Licenses and Permits . . . . .	230,061	230,061	243,586	13,525	226,670
Charges for Services . . . . .	4,849,136	4,899,336	4,966,831	67,495	4,609,519
Intergovernmental - Program Specific . . . . .	159,740	159,740	166,717	6,977	188,540
Interest . . . . .	500,000	500,000	200,001	(299,999)	462,684
Fines and Costs . . . . .	-	-	-	-	3,767
Miscellaneous Revenue . . . . .	66,600	69,100	162,808	93,708	164,880
<b>Total Revenue . . . . .</b>	<b>13,380,673</b>	<b>13,433,373</b>	<b>14,179,358</b>	<b>745,985</b>	<b>13,307,587</b>
<b>EXPENDITURES</b>					
General Government:					
Commissioners					
Current:					
Personnel Services . . . . .	447,090	447,090	447,191	(101)	445,485
Personnel Benefits . . . . .	184,675	184,675	173,317	11,358	169,710
Contractual and Other . . . . .	989,543	989,543	897,285	92,258	882,223
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Commissioners . . . . .</b>	<b>1,621,308</b>	<b>1,621,308</b>	<b>1,517,793</b>	<b>103,515</b>	<b>1,497,418</b>
Clerk-Auditor-Recorder					
Current:					
Personnel Services . . . . .	774,640	774,640	726,743	47,897	732,596
Personnel Benefits . . . . .	354,970	354,970	320,195	34,775	314,397
Contractual and Other . . . . .	227,569	227,569	227,535	34	181,156
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Clerk-Auditor-Recorder . . . . .</b>	<b>1,357,179</b>	<b>1,357,179</b>	<b>1,274,473</b>	<b>82,706</b>	<b>1,228,149</b>
Assessor					
Current:					
Personnel Services . . . . .	490,893	490,893	481,365	9,528	476,167
Personnel Benefits . . . . .	190,067	190,067	177,011	13,056	173,770
Contractual and Other . . . . .	80,450	80,450	80,364	86	84,997
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Assessor . . . . .</b>	<b>761,410</b>	<b>761,410</b>	<b>738,740</b>	<b>22,670</b>	<b>734,934</b>
Treasurer					
Current:					
Personnel Services . . . . .	277,772	277,772	275,700	2,072	273,519
Personnel Benefits . . . . .	105,864	105,864	96,782	9,082	94,811
Contractual and Other . . . . .	31,750	31,750	31,822	(72)	36,589
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Treasurer . . . . .</b>	<b>415,386</b>	<b>415,386</b>	<b>404,304</b>	<b>11,082</b>	<b>404,919</b>

(Continued)

**BANNOCK COUNTY, IDAHO**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Courthouse and Grounds					
Current:					
Personnel Services . . . . .	\$ 237,955	\$ 237,955	\$ 236,455	\$ 1,500	\$ 224,449
Personnel Benefits . . . . .	102,868	102,868	91,599	11,269	74,752
Contractual and Other . . . . .	248,958	248,958	175,443	73,515	191,387
Capital Outlay . . . . .	-	-	-	-	1,465
Total Courthouse and Grounds . . . . .	<u>589,781</u>	<u>589,781</u>	<u>503,497</u>	<u>86,284</u>	<u>492,053</u>
Contingency					
Current:					
Contractual and Other . . . . .	260,000	260,000	242,423	17,577	379,987
Capital Outlay . . . . .	-	-	-	-	6,000
Total Contingency . . . . .	<u>260,000</u>	<u>260,000</u>	<u>242,423</u>	<u>17,577</u>	<u>385,987</u>
Data Processing					
Current:					
Personnel Services . . . . .	322,495	322,495	322,493	2	321,898
Personnel Benefits . . . . .	130,027	130,027	122,436	7,591	114,991
Contractual and Other . . . . .	90,550	90,550	85,747	4,803	97,849
Capital Outlay . . . . .	21,333	21,333	21,333	-	18,667
Total Data Processing . . . . .	<u>564,405</u>	<u>564,405</u>	<u>552,009</u>	<u>12,396</u>	<u>553,405</u>
Planning and Development					
Current:					
Personnel Services . . . . .	214,099	214,099	212,719	1,380	210,391
Personnel Benefits . . . . .	112,654	112,654	104,425	8,229	93,764
Contractual and Other . . . . .	46,450	46,450	32,262	14,188	40,899
Capital Outlay . . . . .	-	-	-	-	-
Total Planning and Development . . . . .	<u>373,203</u>	<u>373,203</u>	<u>349,406</u>	<u>23,797</u>	<u>345,054</u>
Health Insurance					
Current:					
Contractual and Other . . . . .	<u>5,323,654</u>	<u>5,323,654</u>	<u>5,416,571</u>	<u>(92,917)</u>	<u>5,322,480</u>
Total Health Insurance . . . . .	<u>5,323,654</u>	<u>5,323,654</u>	<u>5,416,571</u>	<u>(92,917)</u>	<u>5,322,480</u>
Liability Insurance					
Current:					
Contractual and Other . . . . .	463,894	466,394	460,308	6,086	518,090
Capital Outlay . . . . .	-	-	-	-	-
Total Liability Insurance . . . . .	<u>463,894</u>	<u>466,394</u>	<u>460,308</u>	<u>6,086</u>	<u>518,090</u>
Total General Government . . . . .	<u>11,730,220</u>	<u>11,732,720</u>	<u>11,459,524</u>	<u>273,196</u>	<u>11,482,489</u>

(Continued)

**BANNOCK COUNTY, IDAHO**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Health:					
Coroner					
Current:					
Personnel Services . . . . .	\$ 30,998	\$ 30,998	\$ 30,252	\$ 746	\$ 30,049
Personnel Benefits . . . . .	13,046	13,046	12,346	700	8,249
Contractual and Other . . . . .	35,988	35,988	30,873	5,115	27,941
Capital Outlay . . . . .	-	-	-	-	-
Total Coroner . . . . .	<u>80,032</u>	<u>80,032</u>	<u>73,471</u>	<u>6,561</u>	<u>66,239</u>
Mosquito Abatement					
Current:					
Personnel Services . . . . .	-	-	-	-	61,363
Personnel Benefits . . . . .	-	-	-	-	26,266
Contractual and Other . . . . .	-	-	-	-	97,270
Capital Outlay . . . . .	-	-	-	-	20,368
Total Mosquito Abatement . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,267</u>
Total Health . . . . .	<u>80,032</u>	<u>80,032</u>	<u>73,471</u>	<u>6,561</u>	<u>271,506</u>
Agriculture:					
Agriculture Extension					
Current:					
Personnel Services . . . . .	83,694	83,694	79,492	4,202	81,720
Personnel Benefits . . . . .	34,648	34,648	29,831	4,817	28,811
Contractual and Other . . . . .	26,400	76,600	59,197	17,403	71,797
Capital Outlay . . . . .	-	-	-	-	-
Total Agriculture Extension: . . . . .	<u>144,742</u>	<u>194,942</u>	<u>168,520</u>	<u>26,422</u>	<u>182,328</u>
Total Agriculture . . . . .	<u>144,742</u>	<u>194,942</u>	<u>168,520</u>	<u>26,422</u>	<u>182,328</u>
Legal and Judicial:					
Clerk of District Court					
Current:					
Personnel Services . . . . .	624,983	624,983	592,593	32,390	611,409
Personnel Benefits . . . . .	304,295	304,295	280,544	23,751	282,103
Contractual and Other . . . . .	10,000	10,000	3,893	6,107	10,172
Capital Outlay . . . . .	-	-	-	-	-
Total Clerk of District Court . . . . .	<u>939,278</u>	<u>939,278</u>	<u>877,030</u>	<u>62,248</u>	<u>903,684</u>
Juvenile Probation					
Current:					
Personnel Services . . . . .	616,400	616,400	611,931	4,469	607,991
Personnel Benefits . . . . .	326,940	326,940	314,048	12,892	268,140
Contractual and Other . . . . .	35,077	35,077	20,324	14,753	33,795
Capital Outlay . . . . .	-	-	-	-	-
Total Juvenile Probation . . . . .	<u>978,417</u>	<u>978,417</u>	<u>946,303</u>	<u>32,114</u>	<u>909,926</u>

(Continued)

**BANNOCK COUNTY, IDAHO**

**GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Adult Probation					
Current:					
Personnel Services . . . . .	\$ 433,630	\$ 433,630	\$ 426,690	\$ 6,940	\$ 415,061
Personnel Benefits . . . . .	187,781	187,781	172,207	15,574	154,848
Contractual and Other . . . . .	8,110	8,110	8,088	22	14,169
Capital Outlay . . . . .	-	-	-	-	-
Total Adult Probation . . . . .	<u>629,521</u>	<u>629,521</u>	<u>606,985</u>	<u>22,536</u>	<u>584,078</u>
Total Legal and Judicial . . . . .	<u>2,547,216</u>	<u>2,547,216</u>	<u>2,430,318</u>	<u>116,898</u>	<u>2,397,688</u>
Total Expenditures . . . . .	<u>14,502,210</u>	<u>14,554,910</u>	<u>14,131,833</u>	<u>423,077</u>	<u>14,334,011</u>
Excess Revenues (Expenditures) . . . . .	<u>(1,121,537)</u>	<u>(1,121,537)</u>	<u>47,525</u>	<u>1,169,062</u>	<u>(1,026,424)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out) * . . . . .	-	-	407,800	407,800	-
Total Other Financing Sources (Uses) . . . . .	-	-	407,800	407,800	-
Net Change in Fund Balance . . . . .	(1,121,537)	(1,121,537)	455,325	1,576,862	(1,026,424)
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>6,286,858</u>	<u>6,286,858</u>	<u>7,297,828</u>	<u>1,010,970</u>	<u>8,324,252</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 5,165,321</u>	<u>\$ 5,165,321</u>	<u>\$ 7,753,153</u>	<u>\$ 2,587,832</u>	<u>\$ 7,297,828</u>

\* Mosquito Abatement District was a part of the General Fund until fiscal year 2010 when it became a separate taxing district.

**BANNOCK COUNTY, IDAHO**

**JUSTICE FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
<b>REVENUES</b>					
Taxes:					
Property Taxes . . . . .	\$ 5,799,613	\$ 5,799,613	\$ 5,856,621	\$ 57,008	\$ 5,992,702
Sales Tax . . . . .	442,797	442,797	423,689	(19,108)	439,997
State Revenue Sharing . . . . .	1,350,000	1,350,000	1,350,000	-	1,397,930
Interest on Delinquent Taxes . . . . .	30,000	30,000	45,757	15,757	38,768
Licenses and Permits . . . . .	120,850	120,850	125,151	4,301	151,750
Intergovernmental - Program Specific . . . . .	54,000	569,359	536,959	(32,400)	662,691
Charges for Services . . . . .	1,176,509	1,203,311	1,417,302	213,991	1,364,586
Fines and Court Costs . . . . .	420,000	420,000	444,990	24,990	465,431
Miscellaneous Revenue . . . . .	1,000	1,000	23,118	22,118	16,450
<b>Total Revenue . . . . .</b>	<b>9,394,769</b>	<b>9,936,930</b>	<b>10,223,587</b>	<b>286,657</b>	<b>10,530,305</b>
<b>EXPENDITURES</b>					
Sheriff:					
Current:					
Personnel Services . . . . .	2,305,844	2,327,923	2,291,144	36,779	2,238,476
Personnel Benefits . . . . .	568,941	568,941	482,678	86,263	449,690
Contractual and Other . . . . .	634,686	734,268	661,122	73,146	647,588
Capital Outlay . . . . .	-	-	46,627	(46,627)	-
<b>Total Sheriff . . . . .</b>	<b>3,509,471</b>	<b>3,631,132</b>	<b>3,481,571</b>	<b>149,561</b>	<b>3,335,754</b>
Jail:					
Current:					
Personnel Services . . . . .	2,337,123	2,337,123	2,229,192	107,931	2,209,514
Personnel Benefits . . . . .	577,392	577,392	464,298	113,094	459,908
Contractual and Other . . . . .	1,684,674	2,105,174	2,034,135	71,039	2,096,636
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Jail . . . . .</b>	<b>4,599,189</b>	<b>5,019,689</b>	<b>4,727,625</b>	<b>292,064</b>	<b>4,766,058</b>
<b>Total Public Safety . . . . .</b>	<b>8,108,660</b>	<b>8,650,821</b>	<b>8,209,196</b>	<b>441,625</b>	<b>8,101,812</b>
County Prosecutor:					
Current:					
Personnel Services . . . . .	723,764	723,764	719,174	4,590	711,528
Personnel Benefits . . . . .	153,464	153,464	133,480	19,984	131,453
Contractual and Other . . . . .	48,825	48,825	40,586	8,239	39,390
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Prosecutor . . . . .</b>	<b>926,053</b>	<b>926,053</b>	<b>893,240</b>	<b>32,813</b>	<b>882,371</b>
Public Defender:					
Current:					
Personnel Services . . . . .	642,332	642,332	639,012	3,320	629,181
Personnel Benefits . . . . .	137,649	137,649	118,783	18,866	116,798
Contractual and Other . . . . .	35,190	35,190	27,344	7,846	30,929
Capital Outlay . . . . .	-	-	-	-	-
<b>Total Public Defender . . . . .</b>	<b>815,171</b>	<b>815,171</b>	<b>785,139</b>	<b>30,032</b>	<b>776,908</b>
<b>Total Legal and Judicial . . . . .</b>	<b>1,741,224</b>	<b>1,741,224</b>	<b>1,678,379</b>	<b>62,845</b>	<b>1,659,279</b>

(Continued)

**BANNOCK COUNTY, IDAHO**

**JUSTICE FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Total Expenditures . . . . .	<u>9,849,884</u>	<u>10,392,045</u>	<u>9,887,575</u>	<u>504,470</u>	<u>9,761,091</u>
Excess Revenues (Expenditures) . . . . .	<u>(455,115)</u>	<u>(455,115)</u>	<u>336,012</u>	<u>791,127</u>	<u>769,214</u>
<b>FUND BALANCE, BEGINNING OF YEAR .</b>	<u>2,959,200</u>	<u>2,959,200</u>	<u>4,780,647</u>	<u>1,821,447</u>	<u>4,011,433</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 2,504,085</u>	<u>\$ 2,504,085</u>	<u>\$ 5,116,659</u>	<u>\$ 2,612,574</u>	<u>\$ 4,780,647</u>

**BANNOCK COUNTY, IDAHO**

**ROAD AND BRIDGE FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 1,666,127	\$ 1,653,160	\$ (12,967)	\$ 1,611,788
Sales Taxes .....	132,726	133,714	988	136,874
Charges for Services .....	319,000	452,472	133,472	538,238
Highway Users .....	2,200,000	2,338,515	138,515	2,339,974
National Forest .....	70,000	73,002	3,002	81,631
Intergovernmental - Program Specific .....	-	-	-	-
Miscellaneous Revenue .....	<u>7,000</u>	<u>29,015</u>	<u>22,015</u>	<u>12,935</u>
Total Revenues .....	<u>4,394,853</u>	<u>4,679,878</u>	<u>285,025</u>	<u>4,721,440</u>
<b>EXPENDITURES</b>				
Current:				
Personnel Services .....	1,486,246	1,368,009	118,237	1,296,977
Personnel Benefits .....	774,543	682,892	91,651	637,699
Contractual and Other .....	2,305,000	2,082,989	222,011	1,208,945
Capital Outlay .....	<u>510,000</u>	<u>239,586</u>	<u>270,414</u>	<u>896,750</u>
Total Expenditures .....	<u>5,075,789</u>	<u>4,373,476</u>	<u>702,313</u>	<u>4,040,371</u>
Excess Revenues (Expenditures) .....	(680,936)	306,402	987,338	681,069
<b>FUND BALANCE, BEGINNING OF YEAR</b> ...	<u>2,576,283</u>	<u>2,711,666</u>	<u>135,383</u>	<u>2,030,597</u>
<b>FUND BALANCE, END OF YEAR</b> .....	<u><u>\$ 1,895,347</u></u>	<u><u>\$ 3,018,068</u></u>	<u><u>\$ 1,122,721</u></u>	<u><u>\$ 2,711,666</u></u>

**BANNOCK COUNTY, IDAHO**

**AMBULANCE DISTRICT FUND**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes . . . . .	\$ 884,268	\$ 891,527	\$ 7,259	\$ 837,884
Sales Tax . . . . .	39,487	39,135	(352)	40,039
Ag Replacement . . . . .	2,820	2,820	-	2,820
Interest on Delinquent Taxes . . . . .	4,135	6,493	2,358	5,300
Intergovernmental - Program Specific . . . . .	18,000	18,499	499	22,626
Interest . . . . .	7,000	1,928	(5,072)	8,053
Charges for Services . . . . .	1,110,000	1,214,825	104,825	1,232,942
Miscellaneous . . . . .	<u>-</u>	<u>17,933</u>	<u>17,933</u>	<u>-</u>
Total Revenues . . . . .	<u>2,065,710</u>	<u>2,193,160</u>	<u>127,450</u>	<u>2,149,664</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other . . . . .	2,204,831	2,138,374	66,457	1,950,889
Capital Outlay . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,510</u>
Total Expenditures . . . . .	<u>2,204,831</u>	<u>2,138,374</u>	<u>66,457</u>	<u>2,240,399</u>
Excess Revenues (Expenditures) . . . . .	(139,121)	54,786	193,907	(90,735)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>684,040</u>	<u>1,440,438</u>	<u>756,398</u>	<u>1,531,173</u>
<b>FUND BALANCE, END OF YEAR</b> . . . . .	<u>\$ 544,919</u>	<u>\$ 1,495,224</u>	<u>\$ 950,305</u>	<u>\$ 1,440,438</u>

## **BANNOCK COUNTY, IDAHO**

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

September 30, 2010

#### **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.

Trusts are accounted for as "other" special revenue non major funds. These are not annually appropriate.

##### **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 meets 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, \$36,490 of appropriations was amended within departments by Commission resolution with court order and \$608,624 was added to the original budget through budget hearings all within the governmental funds.

##### **C. Excess of Expenditures over Appropriations**

The Health Insurance department overspent their budgeted appropriations within the General Fund by \$92,917; the department had sufficient fund balance to cover this over expenditure. Within the Fair Exhibit Special Revenue Fund, the North and South Fair departments overspent appropriations by \$1,016 and \$34, respectively, and the 4-H department overspent appropriations by \$10,389. The Fair Administration department had unspent appropriations that were sufficient to fund these over expenditures. The County Boat Special Revenue Fund overspent budgeted appropriations by \$8,500, sufficient fund balances exist to fund these over expenditures.



This page contains no financial information.

## NON-MAJOR 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, remodeling, or the salaries of the deputies of the district court clerk. Idaho Code 31-867

Maximum tax levy:	0.000400000
Current tax levy:	0.000267018

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:	0.000002435

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000039165

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:	0.000128327

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:	0.000124517

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:	0.000014580

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:	0.000419556

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

Maximum tax levy:	0.000600000
Current tax levy:	0.000000000

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 63-221

Maximum tax levy:	0.000400000
Current tax levy:	0.000263944

Revenue Sharing - This fund has been used to account for revenue sharing money reserved by the Commissioners for capital asset purchases. *No tax levy revenue is involved in this fund.*

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:	0.000015751

Noxious Weed - This fund is used to account for operations of noxious weed control throughout the County. Idaho Code 22-2482

Maximum tax levy:	0.000600000
Current tax levy:	0.000085556

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:	0.000174602

(Continued)

## NON-MAJOR 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. *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*

Juvenile Facilities - This fund is used to account for the operations of the Regional Juvenile Detention Center. *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.*

### Other Funds

Trust funds are used to account for assets held by the County in a trustee capacity.

Bid Bonds - This fund is used to account for the bid bonds held by the County as a result of the Idaho bidding laws.

Road Approach - This fund is used to account for cash held by the County to ensure that Construction permit holders complete driveway approach requirements.

Health Trust - This fund is used to account for cash held by the County from the sale of Portneuf Medical Center.

Tax Anticipation - This fund is used to account for cash held as prepaid taxes or tax anticipation.

Noxious Weed Revolving - This fund is used to account for monies used to alleviate noxious weeds.

Bond/Civil/Sheriff - This fund is used to account for cash held for bond monies, civil garnishments, and other sheriff collections held in trust.

2 1/2 Mile Shooting Range Trust - This trust is used to account for activity related to the 2 1/2 mile shooting range where local law enforcement agents perform firearms training.

Commissary Trust - This fund is used to account for inmate commissary activity.

Evidence Trust - This fund is used to account for money seized and held until court proceedings.

Taylor Grazing - This fund is used to account for assets received from grazing fees assessed on public domain land.

Juvenile Lottery - This fund is used to account for Idaho lottery money mandated for juvenile programs.

Juvenile Workshop - This fund is used to account for monies for juvenile training programs.

Building - This fund is used to account for maintenance and construction in designated County owned buildings.

Mailroom - This fund is used to account for the County postage meter monies.

Donations - This fund is used to account for any donations received by the County.

Legal Research - This fund is used to account for the activities of facilities available through the courts for legal research.

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds (Continued)**

Court Monitoring - This fund is used to account for the monies received for court monitoring devices.

Unclaimed Property - This fund is used to account for the assets held by the County from any unclaimed property.

Drug Seizure - This fund is used to account for money received as a result of drug seized assets.

Court Facilities - This fund is used to account for the surcharge imposed for court facilities as provided by Idaho Code 31-867.

Domestic Violence - This fund is used to account for the evaluation of indigent persons convicted of domestic violence as provided by Idaho Code 31-3201A(q).

Sixth Judicial District Court - This fund is used to account for money used for district court purposes.

Domestic Violence Evaluation Trust - This fund is used to account for domestic violence evaluation restitution and payments related to those evaluations.

Public Administration - This fund is used to account for funds to be administered by County elected officials.

Judicial Conference - This fund is used to account for court related training.

County Centennial - This fund is used to account for assets received and expended for the County centennial activities.

**BANNOCK COUNTY, IDAHO**

**NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

September 30, 2010  
With Comparative Totals for September 30, 2009

	Special Revenue Funds				
	<u>District Court</u>	<u>Fair District</u>	<u>Fair Maintenance</u>	<u>Fair Exhibit</u>	<u>Health District</u>
<b>ASSETS</b>					
Cash and Cash Equivalents . . . . .	\$ 919,458	\$ 2,789	\$ 64,769	\$ 283,609	\$ 118,595
Cash with Paying Agent . . . . .	-	-	-	17,079	-
Investments . . . . .	87,064	264	6,133	26,855	11,230
Intergovernmental Receivables . . . . .	16,051	256	5,113	4,784	10,691
Grant Revenue Receivable . . . . .	-	-	-	-	-
Taxes Receivable . . . . .	<u>51,412</u>	<u>473</u>	<u>9,532</u>	<u>24,121</u>	<u>24,227</u>
Total Assets . . . . .	<u>\$ 1,073,985</u>	<u>\$ 3,782</u>	<u>\$ 85,547</u>	<u>\$ 356,448</u>	<u>\$ 164,743</u>
<b>LIABILITIES AND EQUITY</b>					
Liabilities:					
Accounts Payable . . . . .	\$ 58,551	\$ -	\$ 35	\$ 23,957	\$ -
Direct Deposit Payable . . . . .	27,170	-	-	5,091	-
Interfund Payable . . . . .	-	-	-	-	-
Deferred Property Taxes . . . . .	44,728	411	8,293	20,986	21,077
Prepaid Revenues . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities . . . . .	130,449	411	8,328	50,034	21,077
Equity:					
Fund Balances:					
Unreserved:					
Undesignated . . . . .	<u>943,536</u>	<u>3,371</u>	<u>77,219</u>	<u>306,414</u>	<u>143,666</u>
Total Liabilities and Equity . . . . .	<u>\$ 1,073,985</u>	<u>\$ 3,782</u>	<u>\$ 85,547</u>	<u>\$ 356,448</u>	<u>\$ 164,743</u>

<u>Historical Society</u>	<u>Indigent</u>	<u>Junior College</u>	<u>Appraisal</u>	<u>Revenue Sharing</u>	<u>Veterans Memorial</u>	<u>Noxious Weed</u>
\$ 15,078	\$ 824,800	\$ 55,610	\$ 413,531	\$ 182,365	\$ 16,061	\$ 229,436
-	-	-	-	-	-	-
1,428	78,101	5,266	39,158	17,268	1,521	21,725
1,462	141,086	572	14,190	-	1,681	6,561
-	-	-	-	-	-	-
2,936	71,719	884	51,515	-	3,128	16,300
<u>\$ 20,904</u>	<u>\$ 1,115,706</u>	<u>\$ 62,332</u>	<u>\$ 518,394</u>	<u>\$ 199,633</u>	<u>\$ 22,391</u>	<u>\$ 274,022</u>
\$ -	\$ 19,978	\$ -	\$ 15,180	\$ -	\$ -	\$ 9,302
-	3,450	-	17,751	-	-	2,199
-	-	-	-	-	-	-
2,555	62,396	769	44,818	-	2,721	14,181
-	-	-	-	-	-	-
2,555	85,824	769	77,749	-	2,721	25,682
<u>18,349</u>	<u>1,029,882</u>	<u>61,563</u>	<u>440,645</u>	<u>199,633</u>	<u>19,670</u>	<u>248,340</u>
<u>\$ 20,904</u>	<u>\$ 1,115,706</u>	<u>\$ 62,332</u>	<u>\$ 518,394</u>	<u>\$ 199,633</u>	<u>\$ 22,391</u>	<u>\$ 274,022</u>

(Continued)

**BANNOCK COUNTY, IDAHO**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET - (CONTINUED)**

September 30, 2010  
 With Comparative Totals for September 30, 2009

	Special Revenue Funds				
	<u>Mosquito Abatement</u>	<u>PILT</u>	<u>Snowmobile</u>	<u>County Boat</u>	<u>Juvenile Facility</u>
<b>ASSETS</b>					
Cash and Cash Equivalents . . . . .	\$ -	\$ 815,559	\$ 62,169	\$ 27,722	\$ 283,705
Cash with Paying Agent . . . . .	-	-	-	-	-
Investments . . . . .	(1,472)	77,226	5,887	2,625	26,845
Intergovernmental Receivables . . .	-	-	-	-	-
Grant Revenue Receivables . . . . .	-	-	-	-	-
Taxes Receivable . . . . .	20,284	-	-	-	-
Total Assets . . . . .	<u>\$ 18,812</u>	<u>\$ 892,785</u>	<u>\$ 68,056</u>	<u>\$ 30,347</u>	<u>\$ 310,550</u>
<b>LIABILITIES AND EQUITY</b>					
Liabilities:					
Accounts Payable . . . . .	\$ 17,819	\$ 9,399	\$ 360	\$ 13,175	\$ 22,562
Direct Deposit Payable . . . . .	3,681	-	-	-	14,599
Interfund Payable . . . . .	15,543	-	-	-	-
Deferred Property Taxes . . . . .	17,647	-	-	-	-
Prepaid Revenues . . . . .	-	-	-	-	75,000
Total Liabilities . . . . .	54,690	9,399	360	13,175	112,161
Equity:					
Fund Balances:					
Unreserved:					
Undesignated . . . . .	(35,878)	883,386	67,696	17,172	198,389
Total Liabilities and Equity . . . . .	<u>\$ 18,812</u>	<u>\$ 892,785</u>	<u>\$ 68,056</u>	<u>\$ 30,347</u>	<u>\$ 310,550</u>

<u>Grants</u>	<u>Other</u>	<u>2010 Total</u>	<u>2009 Total</u>
\$ 768,541	\$ 1,915,213	\$ 6,999,010	\$ 5,467,520
-	-	17,079	1,382,244
72,774	181,354	661,252	1,382,244
-	-	202,447	166,752
62,024	-	62,024	17,619
-	-	276,531	200,652
<u>\$ 903,339</u>	<u>\$ 2,096,567</u>	<u>\$ 8,218,343</u>	<u>\$ 8,617,031</u>
\$ 101,926	\$ 242,305	\$ 534,549	\$ 428,288
5,177	-	79,118	71,270
-	-	15,543	158,513
-	-	240,582	158,513
-	365,060	440,060	401,423
<u>107,103</u>	<u>607,365</u>	<u>1,309,852</u>	<u>1,218,007</u>
<u>796,236</u>	<u>1,489,202</u>	<u>6,908,491</u>	<u>6,175,293</u>
<u>\$ 903,339</u>	<u>\$ 2,096,567</u>	<u>\$ 8,218,343</u>	<u>\$ 7,393,300</u>

**BANNOCK COUNTY, IDAHO**

**NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

For the Fiscal Year Ended September 30, 2010  
With Comparative Totals for the Fiscal Year Ended September 30, 2009

	Special Revenue Funds				
	District Court	Fair District	Fair Maintenance	Fair Exhibit	Health District
<b>REVENUES</b>					
Taxes:					
Property Taxes . . . . .	\$ 937,650	\$ 8,552	\$ 139,163	\$ 450,063	\$ 437,479
Sales Tax . . . . .	58,823	976	19,662	16,550	40,256
Liquor Tax . . . . .	-	-	-	-	-
Interest on Delinquent Taxes . . . . .	6,876	63	1,539	3,206	3,332
Interest on Investments . . . . .	-	-	-	-	-
Licenses and Permits . . . . .	-	-	-	-	-
Charges for Services . . . . .	567,640	-	-	135,136	-
Intergovernmental - Program Specific . . . . .	-	-	-	-	-
Intergovernmental - General . . . . .	-	-	-	-	-
Fines and Court Costs . . . . .	485,311	-	-	-	-
Miscellaneous . . . . .	3,283	28	566	2,509	1,423
<b>Total Revenue . . . . .</b>	<b>2,059,583</b>	<b>9,619</b>	<b>160,930</b>	<b>607,464</b>	<b>482,490</b>
<b>EXPENDITURES</b>					
Current:					
General Government . . . . .	-	-	-	-	-
Public Safety . . . . .	-	-	-	-	-
Roads . . . . .	-	-	-	-	-
Health . . . . .	-	-	-	-	478,495
Welfare . . . . .	-	-	-	-	-
Culture and Recreation . . . . .	-	9,888	171,895	430,496	-
Agriculture . . . . .	-	-	-	-	-
Legal and Judicial . . . . .	2,020,360	-	-	-	-
Capital Outlay . . . . .	-	-	43,514	90,997	-
<b>Total Expenditures . . . . .</b>	<b>2,020,360</b>	<b>9,888</b>	<b>215,409</b>	<b>521,493</b>	<b>478,495</b>
Excess Revenues (Expenditures) . . . . .	39,223	(269)	(54,479)	85,971	3,995
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Asset . . . . .	-	-	-	-	-
Issuance of Capital Leases . . . . .	-	-	-	-	-
Transfers In (Out) . . . . .	-	-	-	-	-
<b>Total Other Financing Sources . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances . . . . .</b>	<b>39,223</b>	<b>(269)</b>	<b>(54,479)</b>	<b>85,971</b>	<b>3,995</b>
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<b>904,313</b>	<b>3,640</b>	<b>131,698</b>	<b>220,443</b>	<b>139,671</b>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<b>\$ 943,536</b>	<b>\$ 3,371</b>	<b>\$ 77,219</b>	<b>\$ 306,414</b>	<b>\$ 143,666</b>

<u>Historical Society</u>	<u>Indigent</u>	<u>Junior College</u>	<u>Appraisal</u>	<u>Revenue Sharing</u>	<u>Veterans Memorial</u>
\$ 51,219	\$ 1,465,827	\$ 637	\$ 928,089	\$ -	\$ 55,418
5,554	115,972	2,289	51,444	-	6,408
-	-	48,000	-	-	-
378	8,554	202	7,420	-	451
-	-	-	-	-	-
-	-	-	-	-	-
-	395,844	-	275	-	-
-	-	-	-	-	-
-	-	-	-	-	-
167	6,500	-	3,069	-	180
<u>57,318</u>	<u>1,992,697</u>	<u>51,128</u>	<u>990,297</u>	<u>-</u>	<u>62,457</u>
-	-	-	992,261	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,897,425	-	-	-	-
57,000	-	40,850	-	-	61,921
-	-	-	-	-	-
-	-	-	-	-	-
<u>57,000</u>	<u>1,897,425</u>	<u>40,850</u>	<u>992,261</u>	<u>-</u>	<u>61,921</u>
<u>318</u>	<u>95,272</u>	<u>10,278</u>	<u>(1,964)</u>	<u>-</u>	<u>536</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
318	95,272	10,278	(1,964)	-	536
<u>18,031</u>	<u>934,610</u>	<u>51,285</u>	<u>442,609</u>	<u>199,633</u>	<u>19,134</u>
<u>\$ 18,349</u>	<u>\$ 1,029,882</u>	<u>\$ 61,563</u>	<u>\$ 440,645</u>	<u>\$ 199,633</u>	<u>\$ 19,670</u>

(Continued)

**BANNOCK COUNTY, IDAHO**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CONTINUED)**

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	Special Revenue Funds				
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile	County Boat
<b>REVENUES</b>					
Taxes:					
Property Taxes	\$ 300,316	\$ 603,409	\$ -	\$ -	\$ -
Sales Tax	24,522	-	-	-	-
Liquor Tax	-	-	-	-	-
Interest on Delinquent Taxes	2,214	1,501	-	-	-
Interest on Investments	-	-	-	-	-
Licenses and Permits	-	-	-	-	17,955
Charges for Services	-	-	-	-	-
Intergovernmental - Program Specific	-	2,000	-	19,238	-
Intergovernmental - General	-	-	430,050	-	-
Fines and Court Costs	-	-	-	-	-
Miscellaneous	978	728	-	-	-
<b>Total Revenue</b>	<b>328,030</b>	<b>607,638</b>	<b>430,050</b>	<b>19,238</b>	<b>17,955</b>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	81,085	-	-
Public Safety	-	-	-	-	-
Roads	-	-	-	-	-
Health	-	223,449	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	-	-	-	14,827	28,500
Agriculture	273,672	-	-	-	-
Legal and Judicial	-	-	-	-	-
Capital Outlay	-	12,267	185,675	-	-
<b>Total Expenditures</b>	<b>273,672</b>	<b>235,716</b>	<b>266,760</b>	<b>14,827</b>	<b>28,500</b>
Excess Revenues (Expenditures)	54,358	371,922	163,290	4,411	(10,545)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Asset	-	-	-	-	-
Issuance of Capital Leases	-	-	-	-	-
Transfers In (Out)	-	(407,800)	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>(407,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Changes in Fund Balances	54,358	(35,878)	163,290	4,411	(10,545)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>193,982</b>	<b>-</b>	<b>720,096</b>	<b>63,285</b>	<b>27,717</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 248,340</b>	<b>\$ (35,878)</b>	<b>\$ 883,386</b>	<b>\$ 67,696</b>	<b>\$ 17,172</b>

<u>Juvenile Facility</u>	<u>Grants</u>	<u>Other</u>	<u>2010 Total</u>	<u>2009 Total</u>
\$ -	\$ -	\$ -	\$ 5,377,822	\$ 4,375,973
-	-	-	342,456	349,153
-	-	-	48,000	-
-	-	-	35,736	27,038
-	-	-	-	-
-	-	-	17,955	27,795
-	99,755	413,172	1,611,822	1,493,173
803,842	1,789,441	243,548	2,858,069	2,045,640
-	-	-	430,050	663,268
-	-	94,306	579,617	584,900
25	-	33,995	53,451	40,637
<u>803,867</u>	<u>1,889,196</u>	<u>785,021</u>	<u>11,354,978</u>	<u>9,607,577</u>
-	110,828	163,301	1,347,475	1,354,554
780,229	1,021,139	41,866	1,843,234	1,031,880
-	11,109	4,400	15,509	32,641
-	-	-	701,944	477,193
-	-	-	1,897,425	1,546,507
-	32,024	7,572	854,973	820,423
-	-	104,328	378,000	393,111
-	398,574	248,454	2,667,388	2,627,362
-	141,837	76,694	550,984	187,144
<u>780,229</u>	<u>1,715,511</u>	<u>646,615</u>	<u>10,256,932</u>	<u>8,470,815</u>
<u>23,638</u>	<u>173,685</u>	<u>138,406</u>	<u>1,098,046</u>	<u>1,136,762</u>
-	-	-	-	-
-	-	42,952	42,952	-
-	-	-	(407,800)	-
-	-	42,952	(364,848)	-
23,638	173,685	181,358	733,198	1,136,762
174,751	622,551	1,307,844	6,175,293	5,038,531
<u>\$ 198,389</u>	<u>\$ 796,236</u>	<u>\$ 1,489,202</u>	<u>\$ 6,908,491</u>	<u>\$ 6,175,293</u>



This page contains no financial information.

**BANNOCK COUNTY, IDAHO**

**JAIL BONDS DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 823,250	\$ 827,956	\$ 4,706	\$ 685,984
Sales Taxes .....	87,452	87,097	(355)	87,317
Interest on Delinquent Taxes .....	3,200	5,319	2,119	3,974
Interest on Investments .....	9,000	2,485	(6,515)	8,489
Miscellaneous .....	-	2,703	2,703	-
	<u>922,902</u>	<u>925,560</u>	<u>2,658</u>	<u>785,764</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal .....	735,200	650,000	85,200	620,000
Interest and Fiscal Charges .....	103,000	102,962	38	133,032
	<u>838,200</u>	<u>752,962</u>	<u>85,238</u>	<u>753,032</u>
Excess Revenues (Expenditures) .....	84,702	172,598	87,896	32,732
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<u>565,298</u>	<u>592,296</u>	<u>26,998</u>	<u>559,564</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 650,000</u>	<u>\$ 764,894</u>	<u>\$ 114,894</u>	<u>\$ 592,296</u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 929,550	\$ 937,650	\$ 8,100	\$ 980,633
Sales Tax .....	59,063	58,823	(240)	61,751
Interest on Delinquent Taxes .....	3,900	6,876	2,976	5,535
Charges for Services .....	563,621	567,640	4,019	617,503
Fines and Court Costs .....	511,000	485,311	(25,689)	510,879
Miscellaneous .....	-	3,283	3,283	494
	<u>2,067,134</u>	<u>2,059,583</u>	<u>(7,551)</u>	<u>2,176,795</u>
Total Revenues .....				
<b>EXPENDITURES</b>				
Current:				
Personnel Services .....	1,097,932	1,063,238	34,694	1,096,831
Personnel Benefits .....	559,793	522,796	36,997	495,107
Contractual and Other .....	506,246	434,326	71,920	481,284
Capital Outlay .....	-	-	-	-
	<u>2,163,971</u>	<u>2,020,360</u>	<u>143,611</u>	<u>2,073,222</u>
Total Expenditures .....				
Excess Revenues (Expenditures) .....	(96,837)	39,223	136,060	103,573
<b>FUND BALANCE, BEGINNING OF YEAR</b> .	<u>828,913</u>	<u>904,313</u>	<u>75,400</u>	<u>800,740</u>
<b>FUND BALANCE, END OF YEAR</b> .....	<u>\$ 732,076</u>	<u>\$ 943,536</u>	<u>\$ 211,460</u>	<u>\$ 904,313</u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes . . . . .	\$ 8,479	\$ 8,552	\$ 73	\$ 8,914
Sales Tax . . . . .	967	976	9	1,002
Interest on Delinquent Taxes . . . . .	42	63	21	53
Miscellaneous . . . . .	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Total Revenues . . . . .	<u>9,488</u>	<u>9,619</u>	<u>131</u>	<u>9,969</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other . . . . .	9,888	9,888	-	9,888
Capital Outlay . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures . . . . .	<u>9,888</u>	<u>9,888</u>	<u>-</u>	<u>9,888</u>
Excess Revenues (Expenditures) . . . . .	(400)	(269)	131	81
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>3,212</u>	<u>3,640</u>	<u>428</u>	<u>3,559</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u><u>\$ 2,812</u></u>	<u><u>\$ 3,371</u></u>	<u><u>\$ 559</u></u>	<u><u>\$ 3,640</u></u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 136,389	\$ 139,163	\$ 2,774	\$ 238,165
Sales Tax .....	19,231	19,662	431	21,309
Interest on Delinquent Taxes .....	800	1,539	739	1,390
Charges For Services .....	-	-	-	-
Miscellaneous .....	-	566	566	6,586
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues .....	156,420	160,930	4,510	267,450
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other .....	215,420	171,895	43,525	224,770
Capital Outlay .....	-	43,514	(43,514)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures .....	215,420	215,409	11	224,770
	<hr/>	<hr/>	<hr/>	<hr/>
Excess Revenues (Expenditures) .....	(59,000)	(54,479)	4,521	42,680
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, BEGINNING OF YEAR .</b>	182,508	131,698	(50,810)	89,018
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, END OF YEAR .....</b>	<u>\$ 123,508</u>	<u>\$ 77,219</u>	<u>\$ (46,289)</u>	<u>\$ 131,698</u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
<b>REVENUES</b>					
Taxes:					
Property Taxes . . . . .	\$ 446,694	\$ 446,694	\$ 450,063	\$ 3,369	\$ 381,550
Sales Tax . . . . .	13,860	13,860	16,550	2,690	16,772
Interest on Delinquent Taxes . . . . .	1,600	1,600	3,206	1,606	2,383
Charges for Services . . . . .	41,500	55,263	135,136	79,873	72,894
Miscellaneous . . . . .	-	-	2,509	2,509	9,883
Total Revenues . . . . .	<u>503,654</u>	<u>517,417</u>	<u>607,464</u>	<u>90,047</u>	<u>483,482</u>
<b>EXPENDITURES</b>					
Fair Administration:					
Current:					
Personnel Services . . . . .	211,239	186,239	173,200	13,039	165,742
Personnel Benefits . . . . .	106,617	101,617	83,051	18,566	77,583
Contractual and Other . . . . .	58,480	68,480	70,719	(2,239)	45,673
Capital Outlay . . . . .	75,000	95,000	90,997	4,003	91,464
Total Administration . . . . .	<u>451,336</u>	<u>451,336</u>	<u>417,967</u>	<u>33,369</u>	<u>380,462</u>
North Fair:					
Current:					
Personnel Services . . . . .	1,400	1,400	1,309	91	1,399
Personnel Benefits . . . . .	206	206	128	78	107
Contractual and Other . . . . .	25,800	27,563	28,748	(1,185)	26,190
Total North Fair . . . . .	<u>27,406</u>	<u>29,169</u>	<u>30,185</u>	<u>(1,016)</u>	<u>27,696</u>
South Fair:					
Current:					
Personnel Services . . . . .	1,875	1,875	2,041	(166)	1,872
Personnel Benefits . . . . .	271	271	178	93	148
Contractual and Other . . . . .	31,000	31,000	30,961	39	31,146
Total South Fair . . . . .	<u>33,146</u>	<u>33,146</u>	<u>33,180</u>	<u>(34)</u>	<u>33,166</u>
4-H:					
Current:					
Personnel Services . . . . .	2,200	2,200	1,600	600	1,775
Personnel Benefits . . . . .	322	322	134	188	136
Contractual and Other . . . . .	15,250	27,250	38,427	(11,177)	12,184
Total 4-H . . . . .	<u>17,772</u>	<u>29,772</u>	<u>40,161</u>	<u>(10,389)</u>	<u>14,095</u>
Total Expenditures . . . . .	<u>529,660</u>	<u>543,423</u>	<u>521,493</u>	<u>21,930</u>	<u>455,419</u>
Excess Revenues (Expenditures) . . . . .	(26,006)	(26,006)	85,971	111,977	28,063
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>174,623</u>	<u>174,623</u>	<u>220,443</u>	<u>45,820</u>	<u>192,380</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 148,617</u>	<u>\$ 148,617</u>	<u>\$ 306,414</u>	<u>\$ 157,797</u>	<u>\$ 220,443</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 433,490	\$ 437,479	\$ 3,989	\$ 437,642
Sales Tax .....	41,705	40,256	(1,449)	41,346
Interest on Delinquent Taxes .....	2,300	3,332	1,032	2,800
Intergovernmental .....	-	-	-	-
Miscellaneous .....	-	1,423	1,423	-
Total Revenues .....	<u>477,495</u>	<u>482,490</u>	<u>4,995</u>	<u>481,788</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other .....	<u>478,495</u>	<u>478,495</u>	<u>-</u>	<u>477,193</u>
Total Expenditures .....	<u>478,495</u>	<u>478,495</u>	<u>-</u>	<u>477,193</u>
Excess Revenues (Expenditures) .....	(1,000)	3,995	4,995	4,595
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<u>122,154</u>	<u>139,671</u>	<u>17,517</u>	<u>135,076</u>
<b>FUND BALANCE, END OF YEAR .....</b>	<u><u>\$ 121,154</u></u>	<u><u>\$ 143,666</u></u>	<u><u>\$ 22,512</u></u>	<u><u>\$ 139,671</u></u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 50,759	\$ 51,219	\$ 460	\$ 55,416
Sales Tax .....	5,671	5,554	(117)	5,736
Interest on Delinquent Taxes .....	270	378	108	332
Intergovernmental .....	-	-	-	-
Miscellaneous .....	-	167	167	-
Total Revenues .....	<u>56,700</u>	<u>57,318</u>	<u>618</u>	<u>61,484</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other .....	57,000	57,000	-	60,000
Capital Outlay .....	-	-	-	-
Total Expenditures .....	<u>57,000</u>	<u>57,000</u>	<u>-</u>	<u>60,000</u>
Excess Revenues (Expenditures) .....	(300)	318	618	1,484
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<u>15,712</u>	<u>18,031</u>	<u>2,319</u>	<u>16,547</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 15,412</u>	<u>\$ 18,349</u>	<u>\$ 2,937</u>	<u>\$ 18,031</u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
<b>REVENUES</b>					
Taxes:					
Property Taxes . . . . .	\$ 1,460,380	\$ 1,460,380	\$ 1,465,827	\$ 5,447	\$ 991,581
Sales Tax . . . . .	112,637	112,637	115,972	3,335	113,421
Interest on Delinquent Taxes . . . . .	5,400	5,400	8,554	3,154	6,112
Charges for Services . . . . .	215,000	215,000	395,844	180,844	324,932
Miscellaneous . . . . .	-	-	6,500	6,500	6,446
Total Revenues . . . . .	<u>1,793,417</u>	<u>1,793,417</u>	<u>1,992,697</u>	<u>199,280</u>	<u>1,442,492</u>
<b>EXPENDITURES</b>					
Administration:					
Current:					
Personnel Services . . . . .	185,462	191,362	190,464	898	184,850
Personnel Benefits . . . . .	84,093	84,683	77,215	7,468	75,341
Contractual and Other . . . . .	36,900	30,410	30,410	-	31,716
Capital Outlay . . . . .	-	-	-	-	-
Total Administration . . . . .	<u>306,455</u>	<u>306,455</u>	<u>298,089</u>	<u>8,366</u>	<u>291,907</u>
Direct Assistance:					
Current:					
Contractual and Other . . . . .	<u>1,632,660</u>	<u>1,632,660</u>	<u>1,599,336</u>	<u>33,324</u>	<u>1,254,600</u>
Total Direct Assistance . . . . .	<u>1,632,660</u>	<u>1,632,660</u>	<u>1,599,336</u>	<u>33,324</u>	<u>1,254,600</u>
Total Expenditures . . . . .	<u>1,939,115</u>	<u>1,939,115</u>	<u>1,897,425</u>	<u>41,690</u>	<u>1,546,507</u>
Excess Revenues (Expenditures) . . . . .	(145,698)	(145,698)	95,272	240,970	(104,015)
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>880,609</u>	<u>880,609</u>	<u>934,610</u>	<u>54,001</u>	<u>1,038,625</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 734,911</u>	<u>\$ 734,911</u>	<u>\$ 1,029,882</u>	<u>\$ 294,971</u>	<u>\$ 934,610</u>

**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, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budgeted Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ -	\$ 637	\$ 637	\$ 37,999
Sales Tax .....	-	2,289	2,289	2,777
Liquor Tax .....	41,500	48,000	6,500	-
Interest on Delinquent Taxes .....	-	202	202	256
Intergovernmental .....	-	-	-	-
Miscellaneous .....	-	-	-	-
<b>Total Revenues .....</b>	<u>41,500</u>	<u>51,128</u>	<u>9,628</u>	<u>41,032</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other .....	<u>48,000</u>	<u>40,850</u>	<u>7,150</u>	<u>45,578</u>
<b>Total Expenditures .....</b>	<u>48,000</u>	<u>40,850</u>	<u>7,150</u>	<u>45,578</u>
Excess Revenues (Expenditures) .....	(6,500)	10,278	16,778	(4,546)
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<u>49,727</u>	<u>51,285</u>	<u>1,558</u>	<u>55,831</u>
<b>FUND BALANCE, END OF YEAR .....</b>	<u><u>\$ 43,227</u></u>	<u><u>\$ 61,563</u></u>	<u><u>\$ 18,336</u></u>	<u><u>\$ 51,285</u></u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 918,854	\$ 928,089	\$ 9,235	\$ 910,276
Sales Tax .....	50,796	51,444	648	53,516
Interest on Delinquent Taxes .....	3,500	7,420	3,920	5,907
Charges for Services .....	-	275	275	1,822
Miscellaneous .....	-	3,069	3,069	-
Total Revenues .....	<u>973,150</u>	<u>990,297</u>	<u>17,147</u>	<u>971,521</u>
<b>EXPENDITURES</b>				
Current:				
Personnel Services .....	665,359	640,199	25,160	627,549
Personnel Benefits .....	296,607	285,767	10,840	269,833
Contractual and Other .....	66,000	66,295	(295)	40,379
Capital Outlay .....	-	-	-	17,000
Total Expenditures .....	<u>1,027,966</u>	<u>992,261</u>	<u>35,705</u>	<u>954,761</u>
Excess Revenues (Expenditures) .....	(54,816)	(1,964)	52,852	16,760
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<u>359,241</u>	<u>442,609</u>	<u>83,368</u>	<u>425,849</u>
<b>FUND BALANCE, END OF YEAR .....</b>	<u>\$ 304,425</u>	<u>\$ 440,645</u>	<u>\$ 136,220</u>	<u>\$ 442,609</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Total Revenues .....	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Total Expenditures .....	-	-	-	-
Excess Revenues (Expenditures) .....	-	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR . . .</b>	<u>199,633</u>	<u>199,633</u>	<u>-</u>	<u>199,633</u>
<b>FUND BALANCE, END OF YEAR .....</b>	<u>\$ 199,633</u>	<u>\$ 199,633</u>	<u>\$ -</u>	<u>\$ 199,633</u>

**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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 54,838	\$ 55,418	\$ 580	\$ 57,818
Sales Tax .....	6,533	6,408	(125)	6,576
Interest on Delinquent Taxes .....	350	451	101	404
Intergovernmental .....	-	-	-	-
Miscellaneous .....	-	180	180	-
	<u>61,721</u>	<u>62,457</u>	<u>736</u>	<u>64,798</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other .....	61,921	61,921	-	65,180
Total Expenditures .....	61,921	61,921	-	65,180
Excess Revenues (Expenditures) .....	(200)	536	736	(382)
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<u>16,851</u>	<u>19,134</u>	<u>2,283</u>	<u>19,516</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 16,651</u>	<u>\$ 19,670</u>	<u>\$ 3,019</u>	<u>\$ 19,134</u>

**BANNOCK COUNTY, IDAHO**

**NOXIOUS WEED SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 297,830	\$ 300,316	\$ 2,486	\$ 275,979
Sales Tax .....	23,395	24,522	1,127	24,947
Interest on Delinquent Taxes .....	1,700	2,214	514	1,866
Intergovernmental .....	-	-	-	-
Miscellaneous .....	-	978	978	5,031
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues .....	322,925	328,030	5,105	307,823
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Current:				
Personnel Services .....	144,083	95,025	49,058	93,880
Personnel Benefits .....	69,153	49,854	19,299	71,434
Contractual and Other .....	128,800	128,793	7	86,713
Capital Outlay .....	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures .....	342,036	273,672	68,364	252,027
	<hr/>	<hr/>	<hr/>	<hr/>
Excess Revenues (Expenditures) .....	(19,111)	54,358	73,469	55,796
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	117,344	193,982	76,638	138,186
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, END OF YEAR .....</b>	<u>\$ 98,233</u>	<u>\$ 248,340</u>	<u>\$ 150,107</u>	<u>\$ 193,982</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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 * Actual Amounts</u>
<b>REVENUES</b>				
Taxes:				
Property Taxes . . . . .	\$ 607,501	\$ 603,409	\$ (4,092)	\$ -
Sales Tax . . . . .	30,000	-	(30,000)	-
Interest on Delinquent Taxes . . . . .	-	1,501	1,501	-
Intergovernmental . . . . .	-	2,000	2,000	-
Miscellaneous . . . . .	-	728	728	-
	<u>637,501</u>	<u>607,638</u>	<u>(29,863)</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Personnel Services . . . . .	119,207	98,724	20,483	-
Personnel Benefits . . . . .	67,048	46,437	20,611	-
Contractual and Other . . . . .	339,246	78,288	260,958	-
Capital Outlay . . . . .	-	12,267	(12,267)	-
	<u>525,501</u>	<u>235,716</u>	<u>289,785</u>	<u>-</u>
Excess Revenues (Expenditures) . . . . .	112,000	371,922	259,922	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out) * . . . . .	-	(407,800)	(407,800)	(815,600)
Total Other Financing Sources (Uses) . . . . .	-	(407,800)	(407,800)	(815,600)
Net Change in Fund Balance . . . . .	112,000	(35,878)	(147,878)	(815,600)
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 112,000</u>	<u>\$ (35,878)</u>	<u>\$ (147,878)</u>	<u>\$ -</u>

\* Mosquito abatement district was a part of the General Fund until fiscal year 2010 when it became a separate taxing district.

**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, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>	<u>Variance with 2009 Actual Amounts</u>
<b>REVENUES</b>				
Intergovernmental - General . . . . .	\$ 290,000	\$ 430,050	\$ 140,050	\$ 663,268
Miscellaneous . . . . .	-	-	-	-
Total Revenues . . . . .	<u>290,000</u>	<u>430,050</u>	<u>140,050</u>	<u>663,268</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other . . . . .	437,985	81,085	356,900	236,249
Capital Outlay . . . . .	<u>180,009</u>	<u>185,675</u>	<u>(5,666)</u>	<u>47,682</u>
Total Expenditures . . . . .	<u>617,994</u>	<u>266,760</u>	<u>351,234</u>	<u>283,931</u>
Excess Revenues (Expenditures) . . . . .	(327,994)	163,290	491,284	379,337
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<u>626,042</u>	<u>720,096</u>	<u>94,054</u>	<u>340,759</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u><u>\$ 298,048</u></u>	<u><u>\$ 883,386</u></u>	<u><u>\$ 585,338</u></u>	<u><u>\$ 720,096</u></u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Intergovernmental - Program Specific . . . . .	\$ 17,000	\$ 19,238	\$ 2,238	\$ 22,070
Charges for Services . . . . .	-	-	-	165
Total Revenues . . . . .	<u>17,000</u>	<u>19,238</u>	<u>2,238</u>	<u>22,235</u>
<b>EXPENDITURES</b>				
Current:				
Personnel Services . . . . .	6,000	2,860	3,140	2,559
Personnel Benefits . . . . .	1,453	509	944	283
Contractual and Other . . . . .	18,375	11,458	6,917	14,191
Capital Outlay . . . . .	-	-	-	-
Total Expenditures . . . . .	<u>25,828</u>	<u>14,827</u>	<u>11,001</u>	<u>17,033</u>
Excess Revenues (Expenditures) . . . . .	(8,828)	4,411	13,239	5,202
<b>FUND BALANCE, BEGINNING OF YEAR .</b>	<u>49,230</u>	<u>63,285</u>	<u>14,055</u>	<u>58,083</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u><u>\$ 40,402</u></u>	<u><u>\$ 67,696</u></u>	<u><u>\$ 27,294</u></u>	<u><u>\$ 63,285</u></u>

**BANNOCK COUNTY, IDAHO**

**COUNTY BOAT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Licenses and Permits . . . . .	\$ 20,000	\$ 17,955	\$ (2,045)	\$ 27,795
Intergovernmental - Program Specific . . . . .	-	-	-	-
Total Revenues . . . . .	<u>20,000</u>	<u>17,955</u>	<u>(2,045)</u>	<u>27,795</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other . . . . .	20,000	28,500	(8,500)	19,500
Capital Outlay . . . . .	-	-	-	-
Total Expenditures . . . . .	<u>20,000</u>	<u>28,500</u>	<u>(8,500)</u>	<u>19,500</u>
Excess Revenues (Expenditures) . . . . .	-	(10,545)	(10,545)	8,295
<b>FUND BALANCE, BEGINNING OF YEAR . . . . .</b>	<u>19,429</u>	<u>27,717</u>	<u>8,288</u>	<u>19,422</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 19,429</u>	<u>\$ 17,172</u>	<u>\$ (2,257)</u>	<u>\$ 27,717</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, 2010  
With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2009 Actual Amounts</u>
<b>REVENUES</b>				
Intergovernmental - Program Specific . . . . .	\$ 813,036	\$ 803,842	\$ (9,194)	\$ 822,044
Charges for Services . . . . .	-	-	-	8,510
Miscellaneous . . . . .	-	25	25	89
	<u>813,036</u>	<u>803,867</u>	<u>(9,169)</u>	<u>830,643</u>
<b>EXPENDITURES</b>				
Current:				
Personnel Services . . . . .	486,892	487,612	(720)	490,994
Personnel Benefits . . . . .	229,025	198,809	30,216	203,173
Contractual and Other . . . . .	124,313	93,808	30,505	93,922
Capital Outlay . . . . .	-	-	-	-
	<u>840,230</u>	<u>780,229</u>	<u>60,001</u>	<u>788,089</u>
Excess Revenues (Expenditures) . . . . .	(27,194)	23,638	50,832	42,554
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<u>118,999</u>	<u>174,751</u>	<u>55,752</u>	<u>132,197</u>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<u>\$ 91,805</u>	<u>\$ 198,389</u>	<u>\$ 106,584</u>	<u>\$ 174,751</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010

With Comparative Actual Amounts for the Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Interest on Investments .....	\$ -	\$ -	\$ -	\$ -
Intergovernmental - Program Specific .....	1,100,000	2,499,459	1,789,441	(710,018)
Charges for Services .....	-	-	99,755	99,755
Miscellaneous .....	-	-	-	-
<b>Total Revenues</b> .....	<b>1,100,000</b>	<b>2,499,459</b>	<b>1,889,196</b>	<b>(610,263)</b>
<b>EXPENDITURES</b>				
Health:				
Current:				
Personnel Services .....	-	-	-	-
Personnel Benefits .....	-	-	-	-
Contractual and Other .....	-	20,000	-	20,000
Capital Outlay .....	-	206,000	-	206,000
<b>Total Health</b> .....	<b>-</b>	<b>226,000</b>	<b>-</b>	<b>226,000</b>
Culture and Recreation:				
Current:				
Personnel Services .....	-	11,317	2,588	8,729
Personnel Benefits .....	-	1,259	333	926
Contractual and Other .....	-	35,267	29,103	6,164
Capital Outlay .....	-	-	-	-
<b>Total Culture and Recreation</b> .....	<b>-</b>	<b>47,843</b>	<b>32,024</b>	<b>15,819</b>
General Government:				
Current:				
Personnel Services .....	-	-	-	-
Personnel Benefits .....	-	-	-	-
Contractual and Other .....	-	111,175	110,828	347
Capital Outlay .....	-	-	-	-
<b>Total General Government</b> .....	<b>-</b>	<b>111,175</b>	<b>110,828</b>	<b>347</b>
Public Safety:				
Current:				
Personnel Services .....	50,000	57,857	44,030	13,827
Personnel Benefits .....	15,000	10,761	6,659	4,102
Contractual and Other .....	485,000	1,106,211	970,450	135,761
Capital Outlay .....	-	-	140,686	(140,686)
<b>Total Public Safety</b> .....	<b>550,000</b>	<b>1,174,829</b>	<b>1,161,825</b>	<b>13,004</b>
Legal and Judicial:				
Current:				
Personnel Services .....	150,000	312,362	170,165	142,197
Personnel Benefits .....	35,000	100,912	71,387	29,525
Contractual and Other .....	90,000	456,279	157,022	299,257
Capital Outlay .....	-	-	-	-
<b>Total Legal and Judicial</b> .....	<b>275,000</b>	<b>869,553</b>	<b>398,574</b>	<b>470,979</b>
Roads:				
Current:				
Contractual and Other .....	-	-	11,109	(11,109)
Capital Outlay: .....	275,000	70,059	1,151	68,908
<b>Total Roads</b> .....	<b>275,000</b>	<b>70,059</b>	<b>12,260</b>	<b>57,799</b>
<b>Total All Expenditures</b> .....	<b>1,100,000</b>	<b>2,499,459</b>	<b>1,715,511</b>	<b>783,948</b>
Excess Revenues (Expenditures) .....	-	-	173,685	173,685
<b>FUND BALANCE, BEGINNING OF YEAR</b> .....	<b>622,551</b>	<b>622,551</b>	<b>622,551</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b> .....	<b>\$ 622,551</b>	<b>\$ 622,551</b>	<b>\$ 796,236</b>	<b>\$ 173,685</b>

## **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.

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

Cities Special - This fund is used to account for the monies collected by the County for the cities assessments included in the tax bills.

Municipal Road and Bridge - This fund is used to account for the cities portion of the tax levy for construction and maintenance of highways and bridges within the County as per Idaho Code 40-801(1)(a).

Sales Tax - This fund is used to account for the collection of sales tax to be remitted to the State of Idaho.

City Magistrate - This fund is used to account for the collection of fines and fees to be distributed to other governmental agencies.

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.

Court Trust - 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.

Inkom Translator - This fund is used to account for collections of fees as assessed and included on the County tax bills for the translator district.

**BANNOCK COUNTY, IDAHO**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS**

For the Fiscal Year Ended September 30, 2010

	<u>Balance</u> <u>Oct. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Sept. 30, 2010</u>
<b>STATE FUND:</b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 618,375	\$ 5,781,039	\$ 5,753,232	\$ 646,182
Taxes Receivable .....	1,022	27,167	27,129	1,060
Total Assets .....	<u>\$ 619,397</u>	<u>\$ 5,808,206</u>	<u>\$ 5,780,361</u>	<u>\$ 647,242</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ 380,125	\$ 5,768,066	\$ 5,746,804	\$ 401,387
Due to Others .....	239,272	5,753,388	5,746,805	245,855
Total Liabilities .....	<u>\$ 619,397</u>	<u>\$ 11,521,454</u>	<u>\$ 11,493,609</u>	<u>\$ 647,242</u>
<b>TAXING DISTRICTS:</b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 180,981	\$ 48,143,280	\$ 48,200,188	\$ 124,073
Intergovernmental Receivable .....	548,756	548,935	548,756	548,935
Taxes Receivable .....	1,845,904	44,976,312	44,439,554	2,382,662
Total Assets .....	<u>\$ 2,575,641</u>	<u>\$ 93,668,527</u>	<u>\$ 93,188,498</u>	<u>\$ 3,055,670</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ 1,885	\$ 96,327,908	\$ 96,329,793	\$ -
Due to Others .....	2,573,756	48,643,793	48,161,879	3,055,670
Total Liabilities .....	<u>\$ 2,575,641</u>	<u>\$ 144,971,701</u>	<u>\$ 144,491,672</u>	<u>\$ 3,055,670</u>
<b>CITIES SPECIAL:</b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 2,373	\$ 28,466	\$ 28,466	\$ 2,373
Taxes Receivable .....	-	-	-	-
Total Assets .....	<u>\$ 2,373</u>	<u>\$ 28,466</u>	<u>\$ 28,466</u>	<u>\$ 2,373</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ -	\$ 28,466	\$ 28,466	\$ -
Due to Others .....	2,373	28,466	28,466	2,373
Total Liabilities .....	<u>\$ 2,373</u>	<u>\$ 56,932</u>	<u>\$ 56,932</u>	<u>\$ 2,373</u>
<b>MUNICIPAL ROAD AND BRIDGE:</b>				
<b><u>Assets:</u></b>				
Cash .....	\$ -	\$ 431,770	\$ 431,770	\$ -
Taxes Receivable .....	17,185	435,963	431,861	21,287
Total Assets .....	<u>\$ 17,185</u>	<u>\$ 867,733</u>	<u>\$ 863,631</u>	<u>\$ 21,287</u>
<b><u>Liabilities:</u></b>				
Due to Others .....	\$ 17,185	\$ 4,102	\$ -	\$ 21,287
Total Liabilities .....	<u>\$ 17,185</u>	<u>\$ 4,102</u>	<u>\$ -</u>	<u>\$ 21,287</u>

(Continued)

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010

	Balance Oct. 1, 2009	Additions	Deductions	Balance Sept. 30, 2010
<b><u>SALES TAX:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 1,111	\$ 3,690	\$ 4,414	\$ 387
Total Assets .....	<u>\$ 1,111</u>	<u>\$ 3,690</u>	<u>\$ 4,414</u>	<u>\$ 387</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ -	\$ 4,414	\$ 4,414	\$ -
Due to Others .....	1,111	3,690	4,414	387
Total Liabilities .....	<u>\$ 1,111</u>	<u>\$ 8,104</u>	<u>\$ 8,828</u>	<u>\$ 387</u>
<b><u>CITY MAGISTRATE:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 1,197	\$ 200	\$ 574	\$ 823
Total Assets .....	<u>\$ 1,197</u>	<u>\$ 200</u>	<u>\$ 574</u>	<u>\$ 823</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ 399	\$ 200	\$ 574	\$ 25
Due to Others .....	798	200	200	798
Total Liabilities .....	<u>\$ 1,197</u>	<u>\$ 400</u>	<u>\$ 774</u>	<u>\$ 823</u>
<b><u>UNAPPORTIONED LAND SALE:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ -	\$ 79,011	\$ 77,550	\$ 1,461
Total Assets .....	<u>\$ -</u>	<u>\$ 79,011</u>	<u>\$ 77,550</u>	<u>\$ 1,461</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ -	\$ -	\$ -	\$ -
Due to Others .....	-	1,461	-	1,461
Total Liabilities .....	<u>\$ -</u>	<u>\$ 1,461</u>	<u>\$ -</u>	<u>\$ 1,461</u>
<b><u>COURT TRUST:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 37,837	\$ 559,659	\$ 557,610	\$ 39,886
Total Assets .....	<u>\$ 37,837</u>	<u>\$ 559,659</u>	<u>\$ 557,610</u>	<u>\$ 39,886</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ 14,560	\$ 1,146,240	\$ 1,135,951	\$ 24,849
Due to Others .....	23,277	552,683	560,923	15,037
Total Liabilities .....	<u>\$ 37,837</u>	<u>\$ 1,698,923</u>	<u>\$ 1,696,874</u>	<u>\$ 39,886</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2010

	Balance Oct. 1, 2009	Additions	Deductions	Balance Sept. 30, 2010
<b><u>VICTIMS JUVENILE:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 4,307	\$ -	\$ -	\$ 4,307
Total Assets .....	<u>\$ 4,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,307</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ -	\$ -	\$ -	\$ -
Due to Others .....	4,307	-	-	4,307
Total Liabilities .....	<u>\$ 4,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,307</u>
<b><u>INKOM TRANSLATOR:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ -	\$ 91	\$ 91	\$ -
Fees Receivable .....	118	-	85	33
Total Assets .....	<u>\$ 118</u>	<u>\$ 91</u>	<u>\$ 176</u>	<u>\$ 33</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ -	\$ 91	\$ 91	\$ -
Due to Others .....	118	6	91	33
Total Liabilities .....	<u>\$ 118</u>	<u>\$ 97</u>	<u>\$ 182</u>	<u>\$ 33</u>
<b><u>TOTAL ALL AGENCY FUNDS:</u></b>				
<b><u>Assets:</u></b>				
Cash .....	\$ 846,181	\$ 55,027,206	\$ 55,053,895	\$ 819,492 *
Intergovernmental Receivable .....	548,756	548,935	548,756	548,935
Fees Receivable .....	118	-	85	33
Taxes Receivable .....	1,864,111	45,439,442	44,898,544	2,405,009
Total Assets .....	<u>\$ 3,259,166</u>	<u>\$ 101,015,583</u>	<u>\$ 100,501,280</u>	<u>\$ 3,773,469</u>
<b><u>Liabilities:</u></b>				
Accounts Payable .....	\$ 396,969	\$ 103,275,385	\$ 103,246,093	\$ 426,261
Due to Others .....	2,862,197	54,987,789	54,502,778	3,347,208
Total Liabilities .....	<u>\$ 3,259,166</u>	<u>\$ 158,263,174</u>	<u>\$ 157,748,871</u>	<u>\$ 3,773,469</u>

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

Cash .....	\$ 753,814
Investments .....	65,678
Total .....	<u>\$ 819,492</u>



This page contains no financial information.

**BANNOCK COUNTY, IDAHO**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY SOURCE<sup>1</sup>**

September 30, 2010

---

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land .....	\$ 1,108,148
Buildings .....	15,419,564
Machinery and Equipment .....	10,742,737
Infrastructure .....	<u>17,922,537</u>
 Total Governmental Funds Capital Assets .....	 <u><u>\$ 45,192,986</u></u>

**INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:**

General Fund .....	\$ 2,951,930
Special Revenue Funds .....	28,592,042
Trust Funds .....	377,188
Capital Projects Funds:	
General Obligation Bonds .....	9,474,960
Certificates of Participation .....	-
Capital Leases .....	1,647,355
State and Federal Grants .....	<u>2,149,511</u>
 Total Governmental Funds Capital Assets .....	 <u><u>\$ 45,192,986</u></u>

<sup>1</sup>This 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 ACTIVITY<sup>1</sup>**

September 30, 2010

<b>FUNCTION AND ACTIVITY</b>	<b>Land</b>	<b>Buildings</b>	<b>Machinery and Equipment</b>	<b>Infrastructure</b>	<b>Total</b>
<b>General Government:</b>					
Commission . . . . .	\$ 501,882	\$ 1,995,309	\$ 480,685	\$ -	\$ 2,977,876
PILT . . . . .	45,829	238,609	726,248	-	1,010,686
Data Processing . . . . .	-	-	62,254	-	62,254
Grounds/Building . . . . .	-	11,602	-	-	11,602
Appraisal . . . . .	-	-	17,000	-	17,000
Liability Insurance . . . . .	-	24,778	-	-	24,778
<b>Total General Government</b> . . . . .	<b>547,711</b>	<b>2,270,298</b>	<b>1,286,187</b>	<b>-</b>	<b>4,104,196</b>
<b>Health and Welfare:</b>					
Ambulance . . . . .	-	-	1,107,183	-	1,107,183
Mosquito Abatement . . . . .	-	12,267	20,368	-	32,635
Waste Tire Grant FY96 . . . . .	-	-	25,793	-	25,793
<b>Total Health and Welfare</b> . . . . .	<b>-</b>	<b>12,267</b>	<b>1,153,344</b>	<b>-</b>	<b>1,165,611</b>
<b>Road and Bridge:</b>					
Road and Bridge/Engineer . . . . .	273,358	319,402	6,131,404	17,580,386	24,304,550
Grants . . . . .	-	-	160,599	342,151	502,750
<b>Total Road and Bridge</b> . . . . .	<b>273,358</b>	<b>319,402</b>	<b>6,292,003</b>	<b>17,922,537</b>	<b>24,807,300</b>
<b>Agriculture:</b>					
Ag Extension/Noxious Weed/Trust . . . . .	-	12,267	221,773	-	234,040
<b>Total Agriculture</b> . . . . .	<b>-</b>	<b>12,267</b>	<b>221,773</b>	<b>-</b>	<b>234,040</b>
<b>Culture and Recreation:</b>					
Fairs . . . . .	7,468	1,458,412	42,452	-	1,508,332
Historical . . . . .	-	450,000	-	-	450,000
Snowmobile . . . . .	-	71,046	-	-	71,046
<b>Total Culture and Recreation</b> . . . . .	<b>7,468</b>	<b>1,979,458</b>	<b>42,452</b>	<b>-</b>	<b>2,029,378</b>
<b>Public Safety:</b>					
Jail Construction . . . . .	175,200	9,217,037	80,363	-	9,472,600
Juvenile Facilities . . . . .	104,411	390,237	22,387	-	517,035
Grants . . . . .	-	923,076	509,660	-	1,432,736
Sheriff/Search and Rescue . . . . .	-	19,840	952,662	-	972,502
Jail . . . . .	-	6,190	49,107	-	55,297
<b>Total Public Safety</b> . . . . .	<b>279,611</b>	<b>10,556,380</b>	<b>1,614,179</b>	<b>-</b>	<b>12,450,170</b>
<b>Legal and Judicial:</b>					
Court Facilities Trust . . . . .	-	154,717	5,000	-	159,717
District Court/Clerk of District Court . . . . .	-	-	84,314	-	84,314
Juvenile Probation . . . . .	-	114,775	21,357	-	136,132
Prosecuting Attorney . . . . .	-	-	14,250	-	14,250
Drug Seizure Trust . . . . .	-	-	7,878	-	7,878
<b>Total Legal and Judicial</b> . . . . .	<b>-</b>	<b>269,492</b>	<b>132,799</b>	<b>-</b>	<b>402,291</b>
<b>Total Governmental Funds Capital Assets</b> . . . . .	<b>\$ 1,108,148</b>	<b>\$ 15,419,564</b>	<b>\$ 10,742,737</b>	<b>\$ 17,922,537</b>	<b>\$ 45,192,986</b>

<sup>1</sup>This 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 ACTIVITY<sup>1</sup>**

For the Fiscal Year Ended September 30, 2010

<b>FUNCTION AND ACTIVITY</b>	<b>Governmental Funds Capital Assets 10/1/2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Governmental Funds Capital Assets 10/1/2010</b>
<b>General Government:</b>				
Commission . . . . .	\$ 3,053,146	\$ -	\$ 75,270	\$ 2,977,876
PILT . . . . .	827,948	185,675	2,937	1,010,686
Data Processing . . . . .	40,921	21,333	-	62,254
Grounds/Building . . . . .	11,602	-	-	11,602
Appraisal . . . . .	17,000	-	-	17,000
Liability Insurance . . . . .	24,778	-	-	24,778
Total General Government . . . . .	<u>3,975,395</u>	<u>207,008</u>	<u>78,207</u>	<u>4,104,196</u>
<b>Health and Welfare:</b>				
Ambulance . . . . .	1,107,183	-	-	1,107,183
Mosquito Abatement . . . . .	20,368	12,267	-	32,635
Waste Tire Grant FY96 . . . . .	25,793	-	-	25,793
Total Health and Welfare . . . . .	<u>1,153,344</u>	<u>12,267</u>	<u>-</u>	<u>1,165,611</u>
<b>Road and Bridge:</b>				
Road and Bridge/Engineer . . . . .	26,523,057	239,586	2,458,093	24,304,550
Grants . . . . .	501,599	1,151	-	502,750
Total Road and Bridge . . . . .	<u>27,024,656</u>	<u>240,737</u>	<u>2,458,093</u>	<u>24,807,300</u>
<b>Agriculture:</b>				
Ag Extension/Noxious Weed/Trust . . . . .	157,346	76,694	-	234,040
Total Agriculture . . . . .	<u>157,346</u>	<u>76,694</u>	<u>-</u>	<u>234,040</u>
<b>Culture and Recreation:</b>				
Fairs . . . . .	1,373,821	134,511	-	1,508,332
Historical . . . . .	450,000	-	-	450,000
Snowmobile . . . . .	71,046	-	-	71,046
Total Culture and Recreation . . . . .	<u>1,894,867</u>	<u>134,511</u>	<u>-</u>	<u>2,029,378</u>
<b>Public Safety:</b>				
Jail Construction . . . . .	9,472,600	-	-	9,472,600
Juvenile Facilities . . . . .	517,035	-	-	517,035
Grants . . . . .	1,292,350	-	-	1,292,350
Sheriff/Search and Rescue . . . . .	1,084,411	187,313	158,836	1,112,888
Jail . . . . .	55,297	-	-	55,297
Total Public Safety . . . . .	<u>12,421,693</u>	<u>187,313</u>	<u>158,836</u>	<u>12,450,170</u>
<b>Legal and Judicial:</b>				
Court Facilities Trust . . . . .	159,717	-	-	159,717
District Court/Clerk of District Court . . . . .	84,314	-	-	84,314
Juvenile Probation . . . . .	136,132	-	-	136,132
Prosecuting Attorney . . . . .	14,250	-	-	14,250
Drug Seizure Trust . . . . .	7,878	-	-	7,878
Total Legal and Judicial . . . . .	<u>402,291</u>	<u>-</u>	<u>-</u>	<u>402,291</u>
Total Governmental Funds Capital Assets . . . . .	<u>\$ 47,029,592</u>	<u>\$ 858,530</u>	<u>\$ 2,695,136</u>	<u>\$ 45,192,986</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds.



This page contains no financial information.

# 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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	100
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	105
<b>Debt Capacity</b> These schedules 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.	110
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	113
<b>Operating Information</b> These schedules 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.	115

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

BANNOCK COUNTY, IDAHO

Schedule 1

NET ASSETS BY COMPONENT

Last Eight Fiscal Years (1)  
(accrual basis of accounting)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
<b>Governmental Activities</b>								
Invested in Capital Assets,								
Net of Related Debt . . . . .	\$ 10,034,653	\$ 11,048,385	\$ 13,975,023	\$ 14,055,894	\$ 14,709,794	\$ 15,761,913	\$ 18,536,951	\$ 18,925,056
Restricted . . . . .	901,662	880,422	767,021	668,657	622,969	559,564	592,296	764,894
Unrestricted . . . . .	16,311,402	15,634,164	15,849,185	17,293,123	19,299,254	20,033,305	21,367,159	23,446,851
Total Governmental Activities Net Assets . . .	<u>\$ 27,247,717</u>	<u>\$ 27,562,971</u>	<u>\$ 30,591,229</u>	<u>\$ 32,017,674</u>	<u>\$ 34,632,017</u>	<u>\$ 36,354,782</u>	<u>\$ 40,496,406</u>	<u>\$ 43,136,801</u>
<b>Business-Type Activities</b>								
Invested in Capital Assets,								
Net of Related Debt . . . . .	\$ 10,278,216	\$ 10,657,100	\$ 11,134,436	\$ 12,237,884	\$ 12,638,094	\$ 17,290,746	\$ 20,996,957	\$ 21,781,025
Unrestricted . . . . .	4,785,845	6,171,437	8,315,106	9,213,160	11,129,619	8,087,025	6,834,217	7,522,945
Total Business-Type Activities Net Assets . . .	<u>\$ 15,064,061</u>	<u>\$ 16,828,537</u>	<u>\$ 19,449,542</u>	<u>\$ 21,451,044</u>	<u>\$ 23,767,713</u>	<u>\$ 25,377,771</u>	<u>\$ 27,831,174</u>	<u>\$ 29,303,970</u>
<b>Primary Government</b>								
Invested in Capital Assets,								
Net of Related Debt . . . . .	\$ 20,312,869	\$ 21,705,485	\$ 25,109,459	\$ 26,293,778	\$ 27,347,888	\$ 33,052,659	\$ 39,533,908	\$ 40,749,032
Restricted . . . . .	901,662	880,422	767,021	668,657	622,969	559,564	592,296	764,894
Unrestricted . . . . .	21,097,247	21,805,601	24,164,291	26,506,283	30,428,873	28,120,330	28,201,376	30,969,796
Total Primary Government Net Assets . . . . .	<u>\$ 42,311,778</u>	<u>\$ 44,391,508</u>	<u>\$ 50,040,771</u>	<u>\$ 53,468,718</u>	<u>\$ 58,399,730</u>	<u>\$ 61,732,553</u>	<u>\$ 68,327,580</u>	<u>\$ 72,483,722</u>

(1) Net Assets information became available in fiscal year 2003 when Bannock County implemented GASB Statement No. 34.

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET ASSETS

Last Eight Fiscal Years (1)  
(accrual basis of accounting)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
<b>Expenses</b>								
Governmental Activities:								
General Government	\$ 6,222,437	\$ 6,855,305	\$ 6,661,138	\$ 7,509,969	\$ 8,135,912	\$ 9,708,206	\$ 8,346,346	\$ 8,577,366
Public Safety	7,765,072	7,996,366	8,184,134	8,407,269	8,382,451	9,674,289	9,521,560	10,369,336
Road and Bridge	3,769,599	3,953,546	3,660,707	4,257,392	4,105,676	4,437,430	3,604,215	4,618,816
Health and Welfare	3,145,136	3,671,488	3,456,146	3,431,856	3,646,533	4,271,661	4,298,347	4,637,852
Culture and Recreation	1,061,596	686,089	1,111,932	730,518	887,475	817,727	808,552	1,379,729
Agriculture	578,194	568,497	431,036	580,753	609,025	685,477	618,419	557,732
Legal and Judicial	5,627,642	5,863,720	5,912,248	6,272,869	6,083,610	6,735,763	6,739,594	6,792,979
Interest on Debt	304,512	262,657	240,082	216,718	191,265	165,534	137,387	107,194
Total Governmental Activities								
Expenses	28,474,188	29,857,668	29,657,423	31,407,344	32,041,947	36,496,087	34,074,420	37,041,004
Business-Type Activities:								
Solid Waste	1,444,081	1,603,355	1,752,331	1,731,867	1,776,507	2,052,269	1,162,538	1,966,336
Emergency Communications	483,908	796,167	672,288	682,799	638,699	723,499	825,464	853,342
Interest on Debt	7,969	1,048	-	-	-	-	-	-
Total Business-Type								
Activities Expenses	1,935,958	2,400,570	2,424,619	2,414,666	2,415,206	2,775,768	1,988,002	2,819,678
Total Primary Government Expenses	\$ 30,410,146	\$ 32,258,238	\$ 32,082,042	\$ 33,822,010	\$ 34,457,153	\$ 39,271,855	\$ 36,062,422	\$ 39,860,682
<b>Program Revenues</b>								
Governmental Activities:								
Charges for Services:								
General Government	\$ 1,492,914	\$ 1,388,129	\$ 1,237,023	\$ 1,309,365	\$ 1,271,343	\$ 1,245,142	\$ 1,469,180	\$ 1,150,483
Public Safety	2,387,658	1,740,346	1,416,027	1,488,374	2,177,537	2,587,724	2,791,980	3,236,528
Road and Bridge	-	21,836	125,870	333,390	296,239	377,792	546,838	456,871
Health and Welfare	1,555,456	1,250,997	1,298,604	1,402,596	1,420,801	1,556,664	2,070,178	1,629,167
Culture and Recreation	87,881	143,427	106,433	102,426	88,586	90,193	122,925	172,329
Agriculture	89,649	174,270	135,094	175,355	198,813	196,410	302,974	221,064
Legal and Judicial	1,265,068	1,974,878	1,886,795	2,362,503	1,685,806	2,300,137	2,133,176	1,557,831
Operating Grants and Contributions	3,403,797	4,340,686	3,841,733	3,472,314	3,693,480	3,563,614	3,316,514	4,551,726
Capital Grants and Contributions	-	-	293,206	286,695	588,011	1,700,254	449,435	62,260
Total Governmental Activities								
Program Revenues	10,282,423	11,034,569	10,340,785	10,933,018	11,420,616	13,617,930	13,203,200	13,038,259
Business-Type Activities:								
Charges for Services:								
Solid Waste	3,232,228	3,420,307	3,447,504	3,395,012	3,562,498	3,431,118	3,431,885	3,347,621
Emergency Communications	472,706	731,475	822,227	879,344	996,908	906,245	938,321	940,063
Capital Grants and Contributions	-	-	-	108,632	-	-	-	-
Total Business-Type Activities								
Program Revenues	3,704,934	4,151,782	4,269,731	4,382,988	4,559,406	4,337,363	4,370,206	4,287,684

(continued)

**BANNOCK COUNTY, IDAHO**

**CHANGES IN NET ASSETS (Continued)**

Last Eight Fiscal Years (1)  
(accrual basis of accounting)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Total Primary Government								
Program Revenues .....	<u>\$ 13,987,357</u>	<u>\$ 15,186,351</u>	<u>\$ 14,610,516</u>	<u>\$ 15,316,006</u>	<u>\$ 15,980,022</u>	<u>\$ 17,955,293</u>	<u>\$ 17,573,406</u>	<u>\$ 17,325,943</u>
<b>Net (Expense)/Revenue</b>								
Governmental Activities .....	\$ (18,191,765)	\$ (18,823,099)	\$ (19,316,638)	\$ (20,474,326)	\$ (20,621,331)	\$ (22,878,157)	\$ (20,871,220)	\$ (24,002,745)
Business-Type Activities .....	<u>1,768,976</u>	<u>1,751,212</u>	<u>1,845,112</u>	<u>1,968,322</u>	<u>2,144,200</u>	<u>1,561,595</u>	<u>2,382,204</u>	<u>1,468,006</u>
Total Primary Government								
Net Expense .....	<u>\$ (16,422,789)</u>	<u>\$ (17,071,887)</u>	<u>\$ (17,471,526)</u>	<u>\$ (18,506,004)</u>	<u>\$ (18,477,131)</u>	<u>\$ (21,316,562)</u>	<u>\$ (18,489,016)</u>	<u>\$ (22,534,739)</u>
<b>General Revenues and Other Changes in Net Assets</b>								
Governmental Activities:								
Taxes:								
Property Taxes .....	\$ 14,759,875	\$ 14,491,550	\$ 14,788,701	\$ 15,875,043	\$ 16,243,184	\$ 18,276,501	\$ 19,457,501	\$ 21,645,628
Sales Taxes .....	3,006,624	3,178,927	3,442,836	3,800,388	3,962,967	3,822,936	3,353,027	3,277,720
Liquor Taxes .....	308,882	356,987	371,385	363,845	448,965	467,103	534,297	512,352
Contributed Capital .....	-	-	2,416,735	-	-	-	-	-
Interest .....	613,515	480,051	711,576	1,251,239	1,892,033	1,323,429	480,740	205,578
Sale of Property .....	80,951	18,712	15,835	-	49,967	-	-	-
Miscellaneous .....	556,095	612,126	597,828	610,256	579,116	710,953	1,187,279	975,888
Investment Income .....	-	-	-	-	59,442	-	-	-
Gain or Loss on Sale of Capital Assets .....	-	-	-	-	-	-	-	25,974
Total Governmental Activities .....	<u>19,325,942</u>	<u>19,138,353</u>	<u>22,344,896</u>	<u>21,900,771</u>	<u>23,235,674</u>	<u>24,600,922</u>	<u>25,012,844</u>	<u>26,643,140</u>
Business-Type Activities:								
Interest .....	25,666	13,264	20,870	33,180	50,869	48,463	71,199	4,790
Sale of Property .....	-	-	(1,149)	-	121,600	-	-	-
Reduction in Closure Costs .....	-	-	756,172	-	-	-	-	-
Total Business-Type Activities .....	<u>25,666</u>	<u>13,264</u>	<u>775,893</u>	<u>33,180</u>	<u>172,469</u>	<u>48,463</u>	<u>71,199</u>	<u>4,790</u>
Total Primary Government .....	<u>\$ 19,351,608</u>	<u>\$ 19,151,617</u>	<u>\$ 23,120,789</u>	<u>\$ 21,933,951</u>	<u>\$ 23,408,143</u>	<u>\$ 24,649,385</u>	<u>\$ 25,084,043</u>	<u>\$ 26,647,930</u>
<b>Change in Net Assets</b>								
Governmental Activities .....	\$ 1,134,177	\$ 315,254	\$ 3,028,258	\$ 1,426,445	\$ 2,614,343	\$ 1,722,765	\$ 4,141,624	\$ 2,640,395
Business-Type Activities .....	<u>1,794,642</u>	<u>1,764,476</u>	<u>2,621,005</u>	<u>2,001,502</u>	<u>2,316,669</u>	<u>1,610,058</u>	<u>2,453,403</u>	<u>1,472,796</u>
Total Primary Government .....	<u>\$ 2,928,819</u>	<u>\$ 2,079,730</u>	<u>\$ 5,649,263</u>	<u>\$ 3,427,947</u>	<u>\$ 4,931,012</u>	<u>\$ 3,332,823</u>	<u>\$ 6,595,027</u>	<u>\$ 4,113,191</u>

(1) Net Assets information became available in fiscal year 2003, when Bannock County implemented GASB Statement No. 34.

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Eight Fiscal Years (1)  
(modified accrual basis of accounting)

	Fiscal Year							
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Fund								
Reserved . . . . .	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved . . . . .	5,601,358	5,756,557	6,273,507	7,528,638	8,333,882	8,324,252	7,297,828	7,753,153
Total General Fund . . . . .	<u>\$ 5,601,358</u>	<u>\$ 5,756,557</u>	<u>\$ 6,273,507</u>	<u>\$ 7,528,638</u>	<u>\$ 8,333,882</u>	<u>\$ 8,324,252</u>	<u>\$ 7,297,828</u>	<u>\$ 7,753,153</u>
All Other Governmental Funds								
Reserved . . . . .	\$ 1,086,361	\$ 1,075,295	\$ 997,330	\$ 868,087	\$ 920,958	\$ 902,259	\$ 901,996	\$ 1,067,943
Unreserved, reported in:								
Special Revenue Funds . . . . .	11,235,015	10,520,826	10,325,098	10,488,769	11,620,858	12,269,039	14,798,344	16,235,393
Total All Other Governmental Funds . . . . .	<u>\$ 12,321,376</u>	<u>\$ 11,596,121</u>	<u>\$ 11,322,428</u>	<u>\$ 11,356,856</u>	<u>\$ 12,541,816</u>	<u>\$ 13,171,298</u>	<u>\$ 15,700,340</u>	<u>\$ 17,303,336</u>

(1) Net Assets information became available in fiscal year 2003, when Bannock County implemented GASB Statement No. 34.

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003*	2004	2005	2006	2007	2008	2009	2010
<b>REVENUES</b>										
Property Taxes	\$ 13,502,198	\$ 13,734,295	\$ 14,381,177	\$ 14,501,666	\$ 14,787,216	\$ 15,786,301	\$ 16,124,704	\$ 18,087,285	\$ 19,312,015	\$ 21,281,606
Licenses and Permits	451,450	369,771	493,895	448,920	440,755	482,414	490,926	497,551	406,215	386,692
Charges for Services	8,651,987	9,141,818	8,043,443	7,701,291	6,706,622	8,331,779	8,839,236	9,054,986	9,238,458	9,663,252
Intergovernmental	8,898,917	8,648,494	7,170,031	8,539,630	9,025,608	9,314,531	10,053,041	9,976,462	10,302,343	10,613,617
Fines and Costs	785,967	803,236	922,087	1,022,360	1,123,770	547,340	626,841	1,163,236	1,054,098	1,024,607
Interest	1,306,101	828,504	613,515	480,051	711,577	1,251,238	1,914,756	1,323,429	479,226	204,414
Other	226,495	316,433	196,766	225,466	248,487	184,731	208,897	295,220	309,982	382,333
Total Revenues	<u>33,823,115</u>	<u>33,842,551</u>	<u>31,820,914</u>	<u>32,919,384</u>	<u>33,044,035</u>	<u>35,898,334</u>	<u>38,258,401</u>	<u>40,398,169</u>	<u>41,102,337</u>	<u>43,556,521</u>
<b>EXPENDITURES</b>										
General Government	7,712,932	7,879,847	8,687,763	9,444,349	9,370,755	10,617,010	11,597,981	13,374,917	12,810,911	12,785,666
Public Safety	7,832,430	7,762,239	7,489,781	7,651,393	7,824,269	8,131,801	8,003,588	9,353,230	9,133,692	10,005,803
Health and Welfare	4,569,906	4,527,709	3,481,102	3,692,451	3,782,160	3,346,828	3,584,436	4,223,622	4,225,727	4,811,214
Roads	3,625,855	3,144,390	3,393,317	3,630,919	3,283,188	3,851,138	3,694,287	4,025,410	3,176,262	4,149,399
Culture and Recreation	628,297	643,028	632,840	664,593	667,956	715,599	854,471	739,999	820,423	854,973
Agriculture	398,770	394,905	509,426	565,616	493,947	577,357	595,739	676,326	575,439	546,520
Legal and Judicial	4,889,936	5,082,659	5,597,254	5,833,704	5,857,732	6,210,573	6,122,521	6,633,024	6,684,329	6,776,085
Capital Outlay	966,607	881,102	809,773	1,405,252	876,195	542,496	1,220,816	1,280,019	1,419,904	858,530
Debt Service										
Interest	395,848	330,734	276,657	256,857	235,258	211,775	186,865	161,057	133,032	102,962
Principal	1,385,000	1,435,000	450,000	480,000	505,000	530,000	555,000	590,000	620,000	650,000
Total Expenditures	<u>32,405,581</u>	<u>32,081,613</u>	<u>31,327,913</u>	<u>33,625,134</u>	<u>32,896,460</u>	<u>34,734,577</u>	<u>36,415,704</u>	<u>41,057,604</u>	<u>39,599,719</u>	<u>41,541,152</u>
Excess Revenues (Expenditures)	<u>1,417,534</u>	<u>1,760,938</u>	<u>493,001</u>	<u>(705,750)</u>	<u>147,575</u>	<u>1,163,757</u>	<u>1,842,697</u>	<u>(659,435)</u>	<u>1,502,618</u>	<u>2,015,369</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Issuance of Capital Leases	292,715	60,853	327,661	124,089	83,859	53,148	97,540	1,279,287	-	42,952
Proceeds of Refinanced Bonds	-	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	104,325	11,605	11,823	72,654	49,967	-	-	-
Transfers In	440,871	511,593	-	-	-	-	-	-	-	407,800
Transfers Out	(440,871)	(511,593)	-	-	-	-	-	-	-	(407,800)
Total Other Financing Sources (Uses)	<u>292,715</u>	<u>60,853</u>	<u>431,986</u>	<u>135,694</u>	<u>95,682</u>	<u>125,802</u>	<u>147,507</u>	<u>1,279,287</u>	<u>-</u>	<u>42,952</u>
Net Change in Fund Balances	1,710,249	1,821,791	924,987	(570,056)	243,257	1,289,559	1,990,204	619,852	1,502,618	2,058,321
Change in Accounting Method	-	-	-	184,699	-	-	-	-	-	-
Net Change in Fund Balances, As Adjusted	<u>\$ 1,710,249</u>	<u>\$ 1,821,791</u>	<u>\$ 924,987</u>	<u>\$ (385,357)</u>	<u>\$ 243,257</u>	<u>\$ 1,289,559</u>	<u>\$ 1,990,204</u>	<u>\$ 619,852</u>	<u>\$ 1,502,618</u>	<u>\$ 2,058,321</u>
Debt Service as a Percentage of										
Non-Capital Expenditures	5.7%	5.7%	2.4%	2.3%	2.3%	2.2%	2.1%	1.9%	2.0%	1.8%

\*This is the first year of reclassification of the Solid Waste and Emergency Communications Funds from governmental-type to proprietary-type funds which affected the intergovernmental revenues, the expenditures in public safety, health, and debt service.

**BANNOCK COUNTY, IDAHO**

Schedule 5

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Fiscal Years

<u>Fiscal Year Ended Sept. 30</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Less: Tax Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2001	\$ 1,830,780,235	\$ 804,222,337	\$ 43,863,460	\$ 595,430,983	\$ 2,083,435,049	0.005688254
2002	1,922,114,156	828,096,507	44,393,118	618,441,084	2,176,162,697	0.005390045
2003	2,008,135,458	865,144,387	43,244,857	643,836,423	2,272,688,279	0.005509029
2004	2,070,224,773	901,120,520	43,795,057	661,865,133	2,353,275,217	0.005385154
2005	2,150,747,664	924,195,270	43,957,511	685,974,692	2,432,925,753	0.005453527
2006	2,341,225,487	931,498,021	42,197,379	725,826,122	2,589,094,765	0.005486124
2007	2,594,645,142	1,015,334,788	41,608,828	991,276,463	2,660,312,295	0.005278294
2008	2,974,923,737	1,124,424,692	50,390,072	1,165,732,997	2,984,005,504	0.005354472
2009	3,307,014,876	1,207,916,268	50,919,010	1,294,723,399	3,271,126,755	0.005128558
2010	3,467,191,850	1,383,414,772	51,525,626	1,355,207,288	3,546,924,960	0.005168084

**Source:** Bannock County Assessor

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

BANNOCK COUNTY, IDAHO

Schedule 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years  
(amounts expressed in thousandths)

	Fiscal Year Taxes Are Payable									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>County Direct Rates</b>										
Current Expense	1.816583	1.480965	1.577137	1.689739	1.762306	1.886468	1.493120	1.683584	1.648706	1.813212
Justice Fund	1.992212	2.000000	1.996949	1.999975	1.999999	1.993206	1.994226	1.999392	1.821710	1.665948
Indigent	.409761	.324216	.358376	.377566	.423264	.305455	.260040	.350098	.301662	.419556
District Court	.249444	.331689	.351689	.198581	.170706	.275800	.308562	.224966	.299399	.267018
Noxious Weed	.114866	.116816	.109331	.113733	.118785	.103119	.094333	.096002	.083801	.085556
Appraisal	.242397	.243639	.237193	.231379	.220759	.236088	.373067	.309527	.276562	.263944
Health District	.166846	.174179	.166255	.154077	.146096	.147479	.148987	.135143	.133124	.124517
Fair Exhibit	.095826	.127323	.115191	.111292	.103571	.083350	.121943	.153892	.115910	.128327
Fair Maintenance	.037576	.044235	.042566	.038873	.063413	.060033	.091637	.056272	.072643	.039165
Fair District	.003313	.001884	.002250	.002976	.002722	.002822	.002691	.002311	.002712	.002435
Historical Society	.024690	.024745	.027147	.024547	.022198	.019822	.011868	.017402	.016883	.014580
Veterans Memorial	.025718	.025582	.024938	.023677	.022060	.023744	.022653	.018355	.017552	.015751
Utility Refund	-	-	-	-	-	.004583	.043132	.002611	-	-
Junior College	.010376	.021494	.017034	.013577	.012396	.014102	.012344	.013614	.011538	-
Tort	.142759	.131684	.156605	.153668	.179264	.136529	.095104	.104570	.117160	.091569
Jail Bond	.355887	.341594	.326368	.251494	.205988	.193524	.204587	.186733	.209196	.236506
Total Direct Rates	5.688254	5.390045	5.509029	5.385154	5.453527	5.486124	5.278294	5.354472	5.128558	5.168084
<b>City Rates</b>										
Pocatello	9.827303	9.971656	9.812270	9.817479	10.278031	10.000107	10.385066	10.010882	9.757247	9.577781
Chubbuck	8.124774	8.123165	8.121799	8.106156	8.374413	8.266989	8.711197	8.442935	8.404576	8.466774
Arimo	3.953251	3.731102	3.641771	3.686101	3.347540	3.482980	4.119007	4.220882	4.078537	3.443941
Downey	11.040842	11.060582	10.853739	9.818793	10.162914	10.545328	10.801749	10.421309	8.247613	8.080400
Lava	7.147551	7.172229	7.145797	7.011847	6.498735	6.416869	5.670780	4.695661	4.051553	3.781333
Inkom	6.651750	7.300165	6.683705	6.931547	7.277693	7.341898	7.735794	6.602055	6.144907	6.599927
McCammon	9.052141	9.057589	8.704235	8.736892	8.554953	7.223330	7.996703	7.944984	6.534995	6.003941
<b>School District Rates</b>										
Pocatello #25	8.101664	7.706704	7.660135	7.952107	8.062648	7.568991	4.556190	4.479307	4.249235	3.818912
Marsh Valley #21	5.415935	5.431643	5.119316	5.389291	5.672472	5.786046	2.905348	2.892893	2.717242	2.547681
Grace #148	5.653880	5.485408	5.756606	5.885387	4.538986	4.277740	1.584593	1.650153	1.470180	1.423313
Preston #201	5.059474	5.172787	4.777275	4.860828	4.791456	4.804431	1.868080	2.473788	2.330842	2.173326
Westside #202	6.035240	5.936982	6.021393	5.497740	4.475752	4.937979	1.904260	1.626476	1.488676	1.448022

(Continued)

**BANNOCK COUNTY, IDAHO**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES - (CONTINUED)**

Last Ten Fiscal Years  
(amounts expressed in thousandths)

	<b>Fiscal Year Taxes Are Payable</b>									
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Library District Rates</b>										
South Bannock Free Library . . . . .	.377309	.375393	.366603	.369432	.377350	.699307	.898146	.828587	.786528	.739162
Portneuf Free Library . . . . .	.541012	.540570	.549886	.678863	.668590	.642694	.659277	.645617	.616595	.612910
<b>Fire District Rates</b>										
North Bannock . . . . .	.500460	.512131	.522562	.514533	.512971	.486413	.509260	.523667	.496645	.470959
Pocatello Valley . . . . .	1.106697	1.122551	1.030579	.961068	.931215	.844894	.869396	.785707	.715572	.658739
McCammon . . . . .	.559256	.516170	.512893	.516488	.593807	.608231	.503443	.507025	.526411	.514233
Downey . . . . .	1.599988	1.599976	1.599954	1.599966	1.599931	1.839677	2.399976	2.388990	1.660636	1.556477
Jackson Creek . . . . .	.672671	.851662	.777112	.870430	.928749	.905121	.753230	.849200	.917499	.930963
Lava . . . . .	1.599965	1.599997	1.599943	1.560754	1.560781	1.552481	1.420260	1.197705	1.190343	1.103918
Arimo . . . . .	1.210334	1.054201	.989215	.978187	1.123359	1.131473	1.082177	.902012	.873831	.737635
<b>Cemetery District Rates</b>										
Marsh Valley . . . . .	.362592	.350658	.331097	.325341	.341462	.364222	.370523	.372703	.347658	.300850
Arimo . . . . .	.389795	.382045	.367277	.373793	.399977	.399985	.393629	.388345	.384240	.344073
Lava . . . . .	.126542	.122678	.118986	.122476	.114466	.114831	.123465	.106995	.115472	.099823
McCammon . . . . .	.274845	.274027	.266471	.271274	.279023	.278206	.280596	.272770	.270534	.257363
Swan Lake . . . . .	.211846	.195737	.170507	.129883	.146902	.182151	.201127	.209202	.199156	.177460
Inkom . . . . .	.154438	.159103	.157442	.159945	.156088	.158233	.153651	.148840	.144292	.143948
<b>Highway District Rates</b>										
Bannock County Road and Bridge . . . . .	.629028	.706006	.543997	.568679	.468520	.402417	.591630	.533485	.636964	.605016
Downey-Swan Lake Highway . . . . .	.763745	.704901	.623457	.561430	.568778	.602031	.584365	.565738	.521265	.449885
<b>Other Special District Rates</b>										
Ambulance District . . . . .	.262002	.264469	.265099	.267976	.272807	.272165	.278340	.261878	.254911	.254018
Mosquito Abatement District . . . . .	-	-	-	-	-	-	-	-	-	.174602

Source: Bannock County Clerk

**BANNOCK COUNTY, IDAHO**

Schedule 7

**PRINCIPAL PROPERTY TAXPAYERS**

Current Year and Nine Years Ago

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Union Pacific Railroad	\$ 71,932,502	1	2.03 %	\$ 36,220,424	2	1.74 %
Heinz Frozen Foods	65,156,077	2	1.84	32,995,889	3	1.58
ON Semiconductor *	63,758,348	3	1.80	142,761,382	1	6.85
Pocatello Health Services LLC	33,279,364	4	0.94	-	-	-
Pacificorp	25,722,359	5	0.73	15,616,602	9	0.75
Idaho Power Company	22,644,713	6	0.64	23,972,778	5	1.15
Pocatello Hospital LLC	21,193,051	7	0.59	-	-	-
Qwest Corporation	20,830,611	8	0.59	-	-	-
Portneuf Medical Center	20,129,031	9	0.56	-	-	-
Costco Wholesale Corp.	17,048,553	10	0.48	-	-	-
US West	-	-	-	30,053,016	4	1.44
Pine Ridge Land Company	-	-	-	20,804,000	6	1.00
Great Western Malting	-	-	-	18,122,915	7	0.87
Ore-Ida Foods, Inc.	-	-	-	16,158,081	8	0.78
Northwest Pipeline Corporation	-	-	-	15,435,749	10	0.74
<b>Total</b>	<b>\$ 361,694,609</b>		<b>10.20 %</b>	<b>\$ 352,140,836</b>		<b>16.90 %</b>

**Source:** Bannock County Assessor

\* In 2008, ON Semiconductor acquired AMI Semiconductor.

**BANNOCK COUNTY, IDAHO**

Schedule 8

**PROPERTY TAX LEVIES AND COLLECTIONS**

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collection in Subsequent</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2001	\$ 13,661,892	\$ 13,105,560	95.9 %	\$ 358,136	\$ 13,463,696	98.5 %
2002	13,756,251	13,244,998	96.3	366,680	13,611,678	98.9
2003	14,307,554	13,880,805	97.0	347,476	14,228,281	99.5
2004	14,576,605	13,892,554	95.3	306,398	14,198,952	97.4
2005	15,009,506	14,414,253	96.0	308,599	14,722,852	98.1
2006	15,894,603	15,480,296	97.4	320,842	15,801,138	99.4
2007	16,295,500	15,807,122 *	97.0	347,446	16,154,568	99.1
2008	18,237,169	17,761,537	97.4	306,938	18,068,475	99.1
2009	19,584,429	18,815,795	96.1	247,093	19,062,888	97.3
2010	21,538,260	20,864,839	96.9	-	20,864,839	96.9

**Source:** Bannock County Clerk

\*Due to a calculation error, the 2007 collected amount has been restated.

**BANNOCK COUNTY, IDAHO**

Schedule 9

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years(1)

Fiscal Year	<u>Governmental Activities</u>			<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income (2)	Per Capita (2)
	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>			
2001	\$ 5,607,793	\$ 1,165,000	\$ 495,842	\$ -	\$ -	\$ 7,268,635	.48 %	\$ 96.19
2002	5,033,992	165,000	335,392	-	-	5,534,384	.35	73.24
2003	4,443,338	-	395,061	-	89,618	4,928,017	.29	65.22
2004	3,984,578	-	258,117	-	-	4,242,695	.25	56.15
2005	3,592,979	-	203,804	-	-	3,796,783	.21	50.25
2006	3,161,343	-	147,182	-	-	3,308,525	.18	43.78
2007	2,652,031	-	508,680	-	-	3,160,711	.16	40.29
2008	2,125,436	-	1,705,923	-	-	3,831,359	.19	47.94
2009	1,472,704	-	320,059	-	-	1,792,763	.08	22.18
2010	650,106	-	285,910	-	-	936,016	.04	11.34

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
 General Obligation Bonds are reported less amounts held in reserve.

(1) Prior to Fiscal Year 2003, Bannock County had no funds classified as business-type.

(2) 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**

Schedule 10

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less Amount Restricted for Payment of Principal</u>	<u>Net General Obligation Bonds</u>	<u>Percentage of Actual Taxable Value<sup>a</sup> of Property</u>	<u>Per Capita<sup>b</sup></u>
2001	\$ 6,230,000	\$ 622,207	\$ 5,607,793	.27 %	\$ 74.21
2002	5,795,000	761,008	5,033,992	.23	66.62
2003	5,345,000	901,662	4,443,338	.20	58.80
2004	4,865,000	880,422	3,984,578	.17	52.73
2005	4,360,000	767,021	3,592,979	.15	47.55
2006	3,830,000	668,657	3,161,343	.12	41.84
2007	3,275,000	622,969	2,652,031	.10	33.81
2008	2,685,000	559,564	2,125,436	.07	26.59
2009	2,065,000	592,296	1,472,704	.05	18.22
2010	1,415,000	764,894	650,106	.02	7.88

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

<sup>a</sup>See Schedule 5 for property value data

<sup>b</sup>Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

Schedule 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit . . . . .	\$ 53,577,321	\$ 55,892,076	\$ 58,330,494	\$ 60,302,807	\$ 62,378,009	\$ 66,298,418	\$ 73,031,775	\$ 82,994,770	\$ 91,317,003	\$ 98,042,645
Total net debt applicable to limit . . .	<u>5,607,793</u>	<u>5,033,992</u>	<u>4,443,338</u>	<u>3,984,578</u>	<u>3,592,979</u>	<u>3,161,343</u>	<u>2,652,031</u>	<u>2,125,436</u>	<u>1,472,704</u>	<u>650,106</u>
Legal debt margin . . .	<u>\$ 47,969,528</u>	<u>\$ 50,858,084</u>	<u>\$ 53,887,156</u>	<u>\$ 56,318,229</u>	<u>\$ 58,785,030</u>	<u>\$ 63,137,075</u>	<u>\$ 70,379,744</u>	<u>\$ 80,869,334</u>	<u>\$ 89,844,299</u>	<u>\$ 97,392,539</u>
Total net debt applicable to the limit as a percentage of debt limit . . . . .	10.47%	9.01%	7.62%	6.61%	5.76%	4.77%	3.63%	2.56%	1.61%	0.66%

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value (includes exemptions) . . . . .	\$ 4,902,132,248
Debt limit (2% of assessed market value) . . . . .	98,042,645
Debt applicable to limit:	
General obligation bonds . . . . .	1,415,000
Less: Amount set aside for repayment of obligation debt . . . . .	<u>764,894</u>
Total net debt applicable to limit . . . . .	<u>\$ 650,106</u>
Legal debt margin . . . . .	<u>\$ 97,392,539</u>

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

**BANNOCK COUNTY, IDAHO**

Schedule 12

**DEMOGRAPHIC AND ECONOMIC STATISTICS**

Last Ten Calendar Years

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<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2001	75,565	\$ 1,504,119	\$ 19,905	5.0 %
2002	75,565	1,576,620	20,864	4.7
2003	75,565	1,683,605	22,280	6.4
2004	75,565	1,726,039	22,842	5.2
2005	75,565	1,791,008	23,702	3.4
2006	75,565	1,868,350	24,725	3.6
2007	78,443	1,978,787	25,226	2.6
2008	79,925	2,055,903	25,723	4.6
2009	80,812	2,176,269	26,930	7.5
2010	82,539	2,348,782	28,457	8.1

**Sources:** Idaho Commerce & Labor; BEA Regional Economic Accounts

**BANNOCK COUNTY, IDAHO**

Schedule 13

**PRINCIPAL EMPLOYERS**

Current Year & Six Years Ago

Employer	2010			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Idaho State University	3,300	1	9.03 %	3,490	1	9.00 %
School District #25	1,700	2	4.65	1,700	2	4.38
Portneuf Medical Center*	1,225	3	3.35	1,200	3	3.09
Heinz Frozen Foods	800	4	2.19	-	-	-
ON Semiconductor**	650	5	1.78	1,150	4	2.97
Convergys Customer Support	650	5	1.78	750	5	1.93
City of Pocatello	650	5	1.78	620	6	1.60
Union Pacific Railroad	550	8	1.51	580	7	1.50
Varsity Contractors	500	9	1.37	-	-	-
Wal-Mart	450	10	1.23	480	9	1.24
Bannock County	430	11	1.17	420	10	1.08
Teleperformance USA	300	12	0.82	500	8	1.29
<b>Total</b>	<u>11,205</u>		<u>30.66 %</u>	<u>10,890</u>		<u>28.08 %</u>

\*In 2002, Bannock Regional Medical Center merged with Pocatello Regional Medical Center to form Portneuf Medical Center.

\*\*In 2008, ON Semiconductor acquired AMI Semiconductor.

**Source:** Idaho Commerce & Labor

**Note:** Historical information not available prior to fiscal year 2004.

**BANNOCK COUNTY, IDAHO**

Schedule 14

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**

Last Ten Fiscal Years

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of September 30</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>General Government:</b>										
Management . . . . .	17	17	17	17	19	17	17	18	18	19
Administrative . . . . .	38	40	38	37	33	37	35	37	35	34
Maintenance . . . . .	3	1	2	2	2	2	2	2	3	3
Planning . . . . .	1	3	2	2	3	3	3	3	3	3
Assessor/Appraisal . . .	14	14	16	14	16	15	16	17	17	17
<b>Public Safety:</b>										
Management . . . . .	9	9	8	9	10	11	11	10	11	11
Officers . . . . .	65	67	74	74	73	71	67	67	71	71
Civilians . . . . .	50	48	43	46	49	43	43	42	39	35
<b>Road &amp; Bridge:</b>										
Management . . . . .	7	7	7	7	7	7	7	7	7	6
Administrative . . . . .	2	2	2	3	1	1	1	1	2	2
Road Workers . . . . .	29	31	29	27	27	29	28	28	28	27
<b>Health and Welfare:</b>										
Management . . . . .	4	4	4	4	4	4	4	4	4	5
Administrative . . . . .	9	7	7	6	8	8	8	8	7	9
Equipment Operator . .	9	9	7	7	8	8	6	7	7	7
<b>Culture and Recreation:</b>										
Management . . . . .	2	2	1	1	1	1	1	1	1	1
Administrative . . . . .	2	2	2	3	1	1	1	1	1	2
Maintenance . . . . .	2	6	5	2	2	2	1	2	2	2
<b>Agriculture:</b>										
Administrative . . . . .	3	3	3	3	3	3	3	2	3	4
Operations . . . . .	3	3	3	1	-	-	1	1	2	-
<b>Legal and Judicial:</b>										
Management . . . . .	7	7	7	8	7	6	6	7	7	7
Administrative . . . . .	49	55	53	49	50	52	53	51	52	54
Probation . . . . .	16	17	17	20	20	20	21	19	18	17
Attorneys . . . . .	12	12	15	15	13	13	15	14	14	14
Security . . . . .	10	10	10	10	10	10	10	10	10	9
<b>Total . . . . .</b>	<b>363</b>	<b>376</b>	<b>372</b>	<b>367</b>	<b>367</b>	<b>364</b>	<b>360</b>	<b>359</b>	<b>362</b>	<b>359</b>

**Source:** Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

Function/Program	Fiscal Year (unless otherwise noted)									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Government</b>										
Registered Voters . . . . .	45,869	41,392	44,080	45,386	41,622	41,972	38,089	40,110	39,709	40,495
Votes cast in last election . . . . .	31,964	10,817	25,192	38,173	35,716	7,044	24,589	35,927	8,695	23,916
Marriage licenses issued* . . . . .	-	-	-	-	659	727	672	684	654	725
Documents recorded* . . . . .	-	-	-	-	27,686	28,437	30,534	27,463	27,249	22,034
Building Permits issued* . . . . .	194	200	228	214	224	249	220	249	212	172
<b>Public Safety</b>										
Average beds utilized in County jail . . . . .	254	254	254	254	254	264	258	238	218	214
Average cost of inmate per day in County jail . . . . .	-	-	\$ 64.27	\$ 61.05	\$ 61.05	\$ 66.08	\$ 73.92	\$ 66.60	\$ 66.60	\$ 72.89
Youths admitted to detention . . . . .	732	788	863	805	777	794	907	725	701	623
Average length of stay in detention . . . . .	6	6	6	6	5	6	7	7	9	7
<b>Roads</b>										
Miles of dust control/road maintenance . . . . .	34	35	35	35	35	26	30	3	4	30
Miles of asphalt overlay . . . . .	19	20	23	22	21	5	23	14	1	3
Miles of road chipped & sealed . . . . .	16	25	36	46	42	12	31	32	-	23
Hours spent on snow removal & sanding . . . . .	-	-	-	-	4,672	6,954	3,088	7,257	5,022	4,573
<b>Health &amp; Welfare</b>										
Ambulance calls responded to . . . . .	-	-	5,595	4,369	4,406	8,071	4,676	4,863	5,152	5,092
Ambulance out of town transfers . . . . .	-	-	194	151	152	131	118	87	196	104
Indigent claims reviewed (July-June FY) . . . . .	-	-	592	665	362	282	351	348	416	391
Indigent claims paid (July-June FY) . . . . .	-	-	357	187	148	143	168	157	222	268
Landfill refuse collected (tons) . . . . .	78,123	79,408	76,161	86,289	97,680	91,574	95,091	92,028	84,841	81,977
Customers on "Free Days" . . . . .	-	2,311	1,728	2,408	2,128	1,743	983	1,342	1,198	809
Tons received on "Free Days" . . . . .	-	860	639	968	748	634	413	654	469	327
<b>Culture &amp; Recreation</b>										
Events booked at fairgrounds . . . . .	-	-	-	55	50	47	40	37	47	43
Days fairgrounds used . . . . .	-	-	-	365	365	365	365	365	365	365

(Continued)

**BANNOCK COUNTY, IDAHO**

**OPERATION INDICATORS - (CONTINUED)**

Last Ten Fiscal Years

<b>Function/Program</b>	<b>Fiscal Year (unless otherwise Noted)</b>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Agriculture</b>										
Hours spent spraying weeds . . . . .	-	-	-	-	2,077	1,911	1,400	1,840	1,825	1,514
Curriculum Classes Taught by Agents . . . . .	-	-	-	-	165	213	93	264	261	255
Contacts from Outside Sources in Ag Ext. . . . .	-	-	-	-	64,529	58,980	64,192	67,943	49,786	69,965
4-H/FCS/Ag Programs Held by Ag Extension . . . . .	-	-	-	-	91	37	90	42	47	100
<b>Legal &amp; Judicial</b>										
Mediation cases held . . . . .	19	17	27	9	19	14	5	3	-	-
Parenting classes held . . . . .	16	15	14	16	17	17	16	16	15	-
Attendance for Silver Linings class . . . . .	-	-	-	69	72	77	78	82	206	190
Silver Linings classes . . . . .	-	-	-	-	17	16	16	17	15	15
Drug Court graduates/Felony & DUI . . . . .	-	-	-	-	74	29	39	18	27	22
Citizens helped by Court Assistance . . . . .	-	-	-	-	2,993	3,250	5,218	5,595	5,760	6,956
Caseload for Misdemeanor Probation . . . . .	-	-	-	-	1,733	2,026	2,366	2,336	2,197	2,064
Caseload Court Service's Pretrial Release . . . . .	-	-	-	-	122	129	122	78	101	99
<b>Magistrate Case Filings:*</b>										
Civil Cases . . . . .	5,357	4,667	5,130	5,309	4,628	4,213	4,580	4,520	4,361	4,491
Criminal Cases . . . . .	31,988	30,080	23,011	22,135	19,778	22,100	24,113	22,437	22,166	20,041
Special Cases . . . . .	2,451	2,589	2,196	2,739	2,734	2,689	2,978	3,005	2,753	1,679

\*Prior year information was used for these indicators because calendar year information was unavailable as of September 30.

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government:										
Buildings . . . . .	4	5	4	4	4	5	5	5	5	5
Equipment . . . . .	-	-	-	-	-	-	3	2	3	-
Public Safety:										
Patrol Units . . . . .	44	47	36	41	40	43	47	50	52	53
Buildings . . . . .	3	4	3	3	3	3	3	3	3	3
911 Equipment . . . . .	120	102	8	9	9	11	11	14	16	17
Road & Bridge:										
Streets (in miles) . . . . .	-	-	466	466	466	466	467	473	474	476
Bridges . . . . .	-	-	21	21	21	21	21	21	21	21
Signs . . . . .	-	-	451	451	451	451	451	451	451	451
Buildings . . . . .	5	5	3	3	3	3	3	3	3	3
Vehicles and Equipment . . . . .	201	212	69	71	75	77	78	81	84	86
Health and Welfare:										
Buildings . . . . .	4	4	1	1	1	1	2	2	2	2
Vehicles and Equipment . . . . .	40	45	11	12	12	14	14	16	16	18
Ambulances . . . . .	8	9	11	11	11	11	11	11	10	10
Culture and Recreation										
Buildings . . . . .	14	15	11	11	13	13	13	14	14	14
Vehicles and Equipment . . . . .	-	-	-	1	2	3	4	4	4	4
Agriculture:										
Equipment . . . . .	8	8	3	3	3	4	5	5	5	6
Legal and Judicial:										
Buildings . . . . .	1	1	1	1	1	1	1	1	1	1
Equipment . . . . .	-	-	-	-	-	-	1	1	1	1

Source: Bannock County Auditor

Note: Threshold changes from \$1,000 to \$20,000 occurred in fiscal year 2003.  
 Infrastructure was added in fiscal year 2003.  
 Road mileage was restated to correct roads that belong only to the Bannock County Highway District.

**BANNOCK COUNTY, IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended September 30, 2010

Federal Grant/Program Title	Federal CFDA Number	Project Number		Disbursements/ Expenditures
<b><u>DEPARTMENT OF AGRICULTURE:</u></b>				
<b>RAC (#1257)</b>	10.679	09DG11041560043		\$ 30,000
<b>Passed through the</b>				
<b>Idaho Department of Education:</b>				
Breakfast Reimbursement (#1270-0000-349-01)	10.553	-		7,217
Lunch Reimbursement (#1270-0000-349-01)	10.555	-		13,174
<b>Passed through the</b>				
<b>Idaho Department of Lands:</b>				
Fuels Reduction JZ (#1284)	10.664*	08NFA403		57,872
Fuels Reduction Lava (#1284)	10.664*	09HRES11		300,000
Fuels Reduction SBP (#1284)	10.664*	09SAFP11		52,176
Fuels Reduction BSKN (#1284)	10.664*	09SAFP20		24,729
<b><u>DEPARTMENT OF ENERGY</u></b>				
<b>EECBG (#1259)</b>	81.128*	DE-RW0000134	ARRA	102,600
<b><u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u></b>				
<b>Passed through the</b>				
<b>Idaho Department of Health &amp; Welfare:</b>				
Abatement District (#1228)	93.283	HC684100		2,500
<b><u>DEPARTMENT OF HOMELAND SECURITY:</u></b>				
<b>Passed through the</b>				
<b>Idaho Bureau of Homeland Security:</b>				
County Emergency Management Services				
Reimbursement (#1203-0000-375-10)	97.042	-		33,055
Homeland Security (#1269)	97.067*			63,920
<b>Administered by the</b>				
<b>Idaho Bureau of Homeland Security</b>				
Homeland Security Grant Program Direct Payment	97.001	-		1,381
Homeland Security Grant Program Direct Payment	97.067*	-		255,555
<b><u>DEPARTMENT OF INTERIOR:</u></b>				
Noxious Weed Trust (#3291-9128-354-02)	15.230	L10AC20181		26,000
<b><u>DEPARTMENT OF JUSTICE:</u></b>				
BVP (#1251)	16.607	-		5,085
JAG (#1254)	16.738	2007-DJ-BX-1120		1,914
JAG (#1254)	16.738	2009-DJ-BX-0150		65,326
JAG (#1254)	16.804*	2009-SB-B9-0596	ARRA	278,094
JAG (#1254)	16.738	2010-DJ-BX-0574		-
<b>Passed through the</b>				
<b>Idaho Juvenile Justice Commission:</b>				
JABG (#1253)	16.523	08-JA61-01		16,103
Truancy Court (#1262)	16.540	09-JJ61-12		11,843
EUDL (#1283)	16.727	08-LE61-01		2,292
<b>Passed through the</b>				
<b>Idaho State Police:</b>				
Misd. DUI Drug Court Enhancement (#1267)	16.803	2009-SU-B9-0046		47,549
<b><u>DEPARTMENT OF TRANSPORTATION:</u></b>				
<b>Passed through the</b>				
<b>Idaho Department of Transportation:</b>				
Mink Creek Stimulus (#1280)	20.205*	A011(951)	ARRA	12,260
Occupant Protection (#1258)	20.205*	MOU	ARRA	11,510
Occupant Protection (#1258)	20.600	MOU		2,967
Occupant Protection (#1258)	20.601	MOU		6,386
Total Federal Financial Assistance				<u>\$ 1,431,508</u>

Notes:

This schedule is prepared on the same basis of accounting as the governmental funds financial statements.

\* Indicates audited major funds.

**Deaton & Company, Chartered**

Certified Public Accountants  
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Pocatello, ID 83201-5278  
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Members of the Idaho Society of Certified Public Accountants  
Members of the American Institute of Certified Public Accountants



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

To the Board of County Commissioners  
Bannock County, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, as of and for the year ended September 30, 2010, which collectively comprise Bannock County's basic financial statements and have issued our report thereon dated March 18, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bannock County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of 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 over financial reporting that might be deficiencies, significant deficiencies, or material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Deaton &amp; Company".

Pocatello, Idaho  
March 18, 2011

**Deaton & Company, Chartered**

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Pocatello, ID 83201-5278  
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Members of the American Institute of Certified Public Accountants



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of County Commissioners  
Bannock County, Idaho

Compliance

We have audited Bannock County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bannock County's major federal programs for the year ended September 30, 2010. Bannock County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Bannock County's management. Our responsibility is to express an opinion on Bannock County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America: the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bannock County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Bannock County's compliance with those requirements.

In our opinion, Bannock County complied, in all material respects, with compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010.

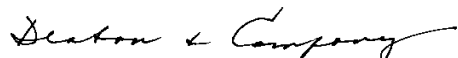
Internal Control Over Reporting

Management of Bannock County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bannock County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bannock County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable probability that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the audit committee, Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Deaton & Company".

Pocatello, Idaho  
March 18, 2011

**BANNOCK COUNTY, IDAHO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Bannock County.
2. No significant deficiencies were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Bannock County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiency in internal control over major federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Bannock County expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include: Cooperative Forestry Assistance, CFDA# 10.664; Energy Efficiency and Conservation Block Grant Program (EECBG), CFDA# 81.128; Homeland Security Grant Program, CFDA# 97.067; Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG), CFDA# 16.804; Highway Planning and Construction, CFDA# 20.205.
8. The threshold for distinguishing between Type A and B Programs was \$300,000.
9. Bannock County was determined to be a high-risk auditee.

**B. FINDINGS — FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS — MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None