

BANNOCK COUNTY STATE OF IDAHO



Photo by Eldridge C. Kern Jr.

2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

JASON C. DIXON, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY
STATE OF IDAHO

2020

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FINANCIAL

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- JASON C. DIXON -

Clerk of the District Court – Auditor – Recorder

April 28, 2021

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, 2020. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

WIPFLI, LLP a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2020, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. The most current population estimate of Bannock County is 87,808. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 56,000.

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

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

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

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

The County does not utilize encumbrance accounting.

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

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

Local Economy

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

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

As of September 30, 2020, local unemployment is 3.9 percent while the state average was 4.2 percent; both were lower than the national average rate of 8.4 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 is conservative in its approach to budget and operations. Ongoing costs are covered through annual revenues and reserves are used for capital and one time purchases.

Current major projects include the implementation of a new accounting system that includes a Human Resource/Payroll module and continued work at our landfill on groundwater remediation, cell expansion, and gas wells in existing cells. The accounting system should assist with transparency and department access to financial information. The landfill projects are associated with ensuring clean water utilizing remediation methods, expanded use through cell expansion and revenue growth for the methane gas production with gas well drillings.

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, 2019. This was the twenty-seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Respectfully submitted,

Jason C. Dixon
County Clerk



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Bannock County
Idaho

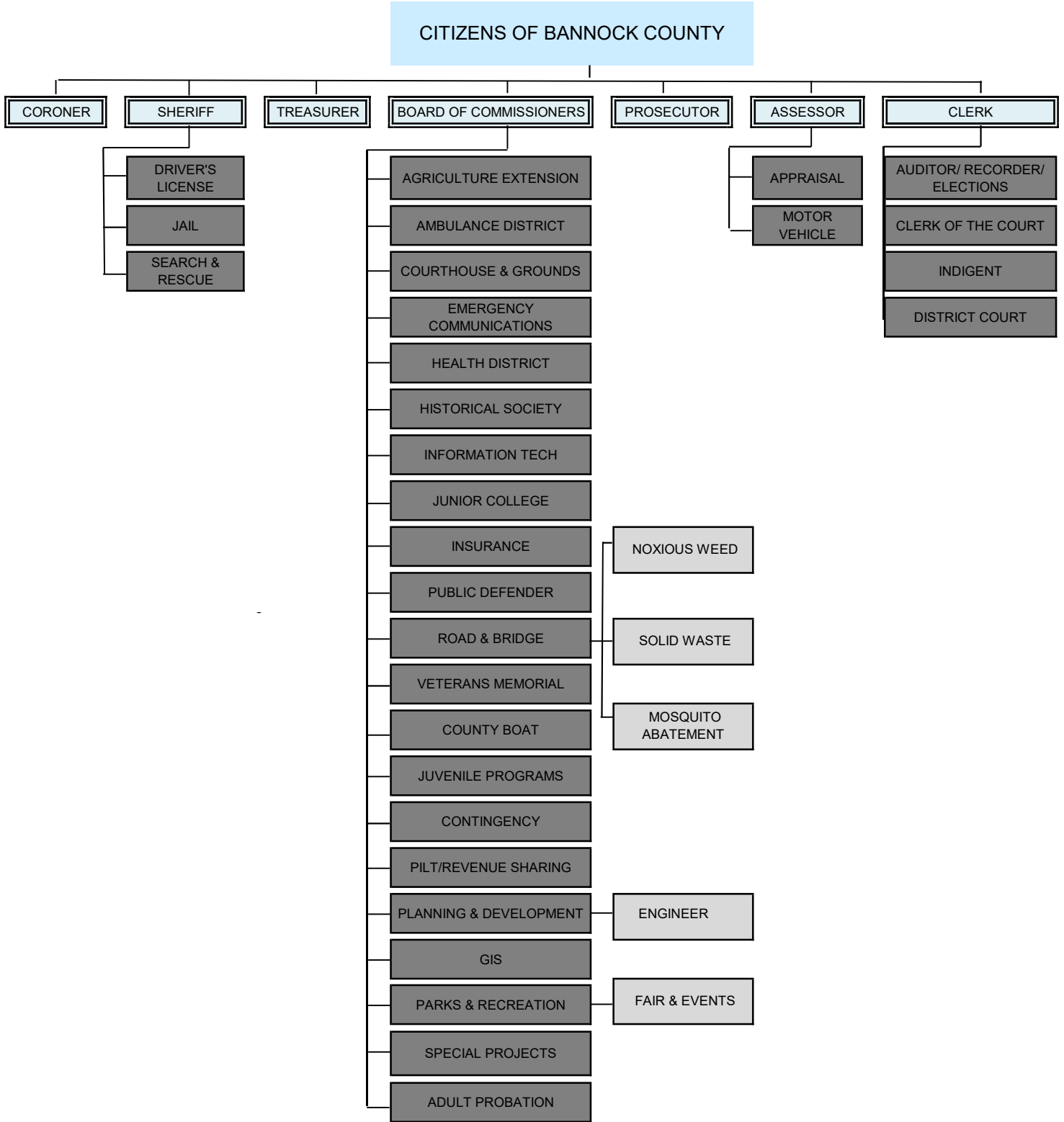
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
 September 30, 2020



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2020

MEMBERS OF UNITED STATES CONGRESS

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

MEMBERS OF STATE LEGISLATURE

Executive

Brad Little (01/14/19) Governor
Janice McGeachin (01/14/19) Lieutenant Governor
Lawrence Denney (01/15/15) Secretary of State
Lawrence G. Wasden (01/06/03) Attorney General
Brandon D. Woolf (10/15/12) Controller
Julie A. Ellsworth (01/14/19) State Treasurer
Sherri Ybarra (01/15/15) Superintendent of Public Instruction

Legislative District No. 28

Jim Guthrie (2011) State Senator
Randy Armstrong (2017) State Representative, Position A
Kevin Andrus (2019) State Representative, Position B

Legislative District No. 29

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

ELECTED COUNTY OFFICERS

Ernie Moser (01/14/19) Commissioner District #1
Jeff Hough (06/26/20) Commissioner District #2
Terrel "Ned" Tovey (01/09/17) Commissioner District #3
Stephen Herzog (01/14/13) Prosecuting Attorney
Jason C. Dixon (01/14/19) Clerk-Auditor-Recorder
Jennifer Clark (01/14/19) Treasurer
Sheri Davies (01/14/19) Assessor
Tony Manu (07/01/20) Sheriff
Ely Taysom (01/14/19) Coroner

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2020

DEPARTMENT HEADS

Gordon Howell Data Processing
Guy Patterson Events Center/Wellness Complex
Melissa Hartman Veterans Office
David Gates, Pocatello Fire Chief Ambulance District
Shantal Lauu Indigent
Vacant Personnel and Risk Management
Reed Findlay, U of I Educator Extension Services
Kiel Burmester Road and Bridge/Solid Waste
Seth Scott Juvenile Detention

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

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

BANNOCK COUNTY, IDAHO

CLASSIFICATION OF FUNDS

<u>Category</u>	<u>Type</u>	<u>Name</u>	<u>Expenditure Classification</u>
Governmental	General	Clerk-Auditor-Recorder	General Government
		Assessor	General Government
		Treasurer	General Government
		Sheriff/Jail	Public Safety
		Commissioners	General Government
		Coroner	Health
		Clerk of District Court	Legal and Judicial
		County Operations	General Government
		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
		Special Projects	General Government
		GIS	General Government
Governmental	Special Revenue - Major	Road and Bridge	Roads
		Justice Fund:	
		Sheriff	Public Safety
		Prosecuting Attorney	Legal and Judicial
		Jail	Public Safety
		Ambulance District	Health
		Grants	General Government, Public Safety, Health, Legal and Judicial, Roads Culture and Recreation
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
		Public Defender	Legal and Judicial
		Junior College	Culture and Recreation
		Parks & Rec/Event Center/Wellness Complex	Culture and Recreation
		Appraisal	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		
Proprietary	Enterprise - Major	Solid Waste	Health
		Emergency Communications	Public Safety

INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners
Bannock County, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho, (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

Other Matters- Prior Year and Summarized Comparative Information

The financial statements of Bannock County, Idaho for the year ended September 30, 2019, were previously audited. We expressed an unmodified opinion on those statements on April 2, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects with the audited financial statements from which it has been derived.

Other Matters- Required Supplementary Information

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

Other Matters- Other Information

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

The combining and individual nonmajor fund financial statements and other schedules listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the combining and individual nonmajor fund financial statements and other schedules listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 28, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Wipfli LLP
CPAs and Consultants

Idaho Falls, Idaho
April 28, 2021

Management's Discussion and Analysis

As management of Bannock County, we offer readers of Bannock County's financial statements this narrative overview and analysis of the financial activities of Bannock County for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1 of this report.

Financial Highlights

- The assets and deferred outflows of Bannock County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$94,721,427 (net position). Of this amount, \$34,411,698 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$2,370,936.
- At the end of the current fiscal year, total fund balance for the General Fund was \$19,602,789 or 97 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$327,501 under budget.
- Bannock County allowed 61 percent of the \$3,263,359 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.

Overview of the Financial Statements

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

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

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

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

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

Bannock County has no component units.

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

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

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

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

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

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

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

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

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

The basic proprietary fund financial statements can be found on pages 29-32 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Bannock County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on pages 33- 34 of this report.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Bannock County's budgetary reporting. Required Supplementary Information and pension schedules can be found on pages 55-65 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by \$94,721,427 at the close of the most recent fiscal year.

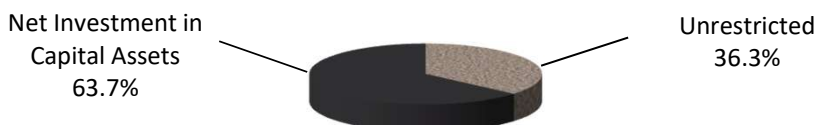
One of the largest portions of Bannock County's net position (64 percent) reflects its net investment in capital assets (e.g., land buildings, machinery and equipment, infrastructure), less any accumulated depreciation and related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to provide services to citizens. These assets are not available for future spending. Although Bannock County's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Bannock County's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and Other Assets	\$ 51,004,589	\$ 45,954,242	\$ 9,282,113	\$ 8,566,854	\$ 60,286,702	\$ 54,521,096
Capital Assets	26,240,821	24,778,749	34,113,026	35,105,014	60,353,847	59,883,763
Total Assets	77,245,410	70,732,991	43,395,139	43,671,868	120,640,549	114,404,859
Deferred Outflows of Resources	3,501,056	1,930,356	131,757	62,955	3,632,813	1,993,311
Total Assets and Deferred Outflows of Resources	\$ 80,746,466	\$ 72,663,347	\$ 43,526,896	\$ 43,734,823	\$ 124,273,362	\$ 116,398,170
Liabilities:						
Long-Term Liabilities Outstanding	\$ 17,140,369	\$ 10,724,206	\$ 6,241,802	\$ 5,941,961	\$ 23,382,171	\$ 16,666,167
Other Liabilities	4,553,231	3,734,275	869,401	508,903	5,422,632	4,243,178
Total Liabilities	21,693,600	14,458,481	7,111,203	6,450,864	28,804,803	20,909,345
Deferred Inflows of Resources	703,022	3,026,016	44,110	112,318	747,132	3,138,334
Total Liabilities and Deferred Inflows of Resources	22,396,622	17,484,497	7,155,313	6,563,182	29,551,935	24,047,679
Net Position:						
Net Investment in Capital Assets	26,196,703	24,483,056	34,113,026	35,105,014	60,309,729	59,588,070
Unrestricted	32,153,141	30,695,794	2,258,557	2,066,627	34,411,698	32,762,421
Total Net Position	58,349,844	55,178,850	36,371,583	37,171,641	94,721,427	92,350,491
Total Liabilities, Deferred Inflows, and Net Position	\$ 80,746,466	\$ 72,663,347	\$ 43,526,896	\$ 43,734,823	\$ 124,273,362	\$ 116,398,170

The majority of Bannock County's net position (64 percent) is net investment in capital assets. The remaining balance of \$34,411,698 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**Government Net Position
at 2020**



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

The government's net position increased by \$2,370,936 during the current fiscal year. The net investment in capital assets increased by \$721,659. Unrestricted net position increased by \$1,649,277; which is comprised of an increase in unrestricted net position for governmental activities of \$1,457,347 and an increase for business-type activities of \$191,993.

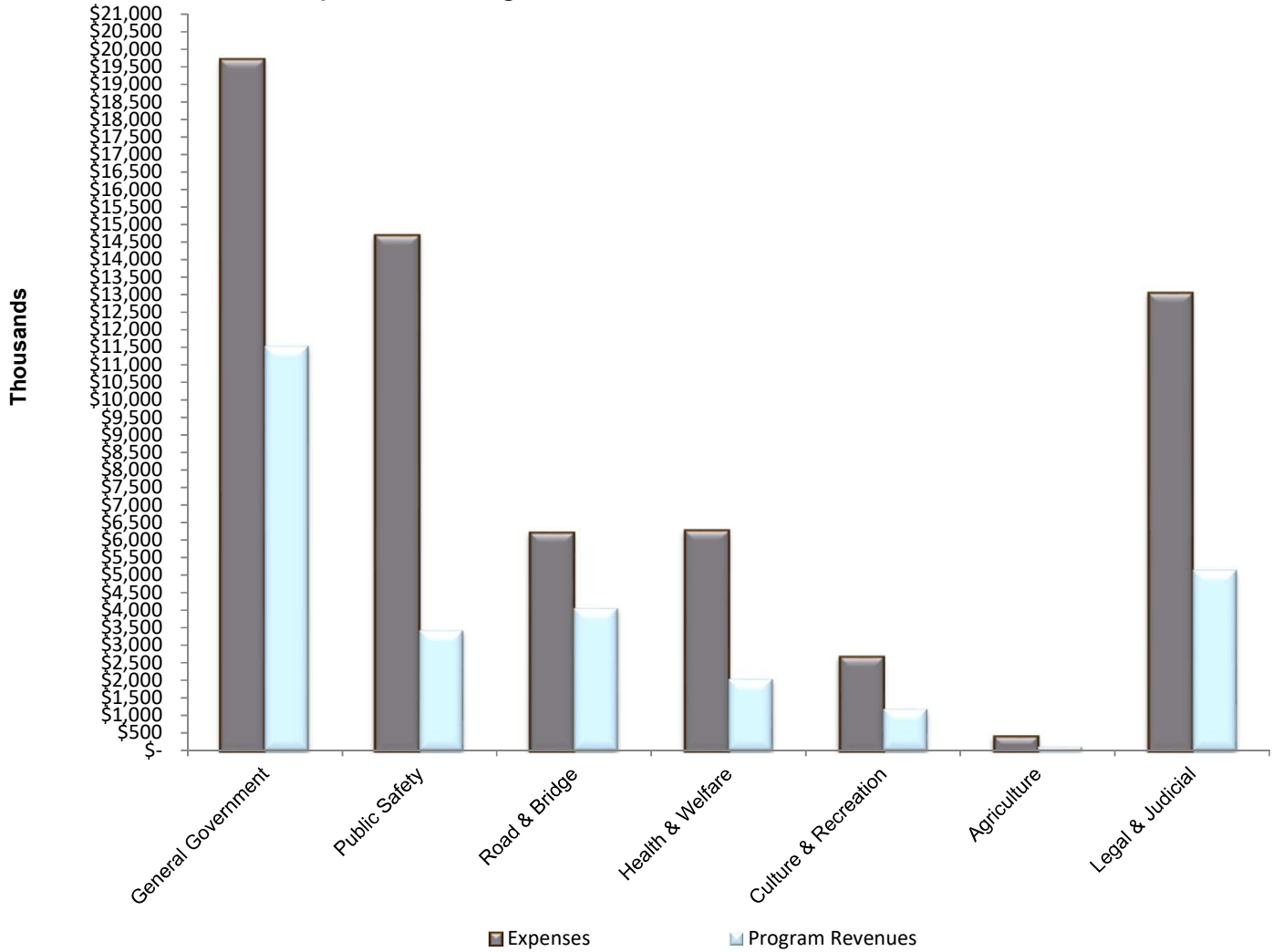
Bannock County's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 17,287,485	\$ 15,807,523	\$ 6,538,035	\$ 6,357,798	\$ 23,825,520	\$ 22,165,321
Operating Grants and Contributions	9,341,111	7,929,414	-	-	9,341,111	7,929,414
Capital Grants and Contributions	949,975	-	-	-	949,975	-
General Revenues:						
Property Taxes	29,918,102	28,253,198	-	-	29,918,102	28,253,198
Other Taxes	6,483,320	6,021,206	-	-	6,483,320	6,021,206
Other	2,200,293	2,969,354	(139,734)	169,629	2,060,559	3,138,983
Total Revenues	<u>66,180,286</u>	<u>60,980,695</u>	<u>6,398,301</u>	<u>6,527,427</u>	<u>72,578,587</u>	<u>67,508,122</u>
Expenses:						
General Government	19,677,634	19,695,313	-	-	19,677,634	19,695,313
Public Safety	14,672,113	13,081,734	-	-	14,672,113	13,081,734
Road and Bridge	6,222,255	6,435,376	-	-	6,222,255	6,435,376
Health and Welfare	6,290,181	6,065,430	-	-	6,290,181	6,065,430
Culture and Recreation	2,689,682	2,217,981	-	-	2,689,682	2,217,981
Agriculture	422,478	492,128	-	-	422,478	492,128
Legal and Judicial	13,034,949	11,320,484	-	-	13,034,949	11,320,484
Solid Waste	-	-	6,008,141	5,340,075	6,008,141	5,340,075
Emergency Communications	-	-	1,190,218	1,239,483	1,190,218	1,239,483
Total Expenses	<u>63,009,292</u>	<u>59,308,446</u>	<u>7,198,359</u>	<u>6,579,558</u>	<u>70,207,651</u>	<u>65,888,004</u>
Increase (Decrease) in Net Position	3,170,994	1,672,249	(800,058)	(52,131)	2,370,936	1,620,118
Transfers In (Out)	-	-	-	-	-	-
Change in Net Position	<u>3,170,994</u>	<u>1,672,249</u>	<u>(800,058)</u>	<u>(52,131)</u>	<u>2,370,936</u>	<u>1,620,118</u>
Net Position - Beginning	55,178,850	53,506,601	37,171,641	37,223,772	92,350,491	90,730,373
Net Position - Ending	<u>\$ 58,349,844</u>	<u>\$ 55,178,850</u>	<u>\$ 36,371,583</u>	<u>\$ 37,171,641</u>	<u>\$ 94,721,427</u>	<u>\$ 92,350,491</u>

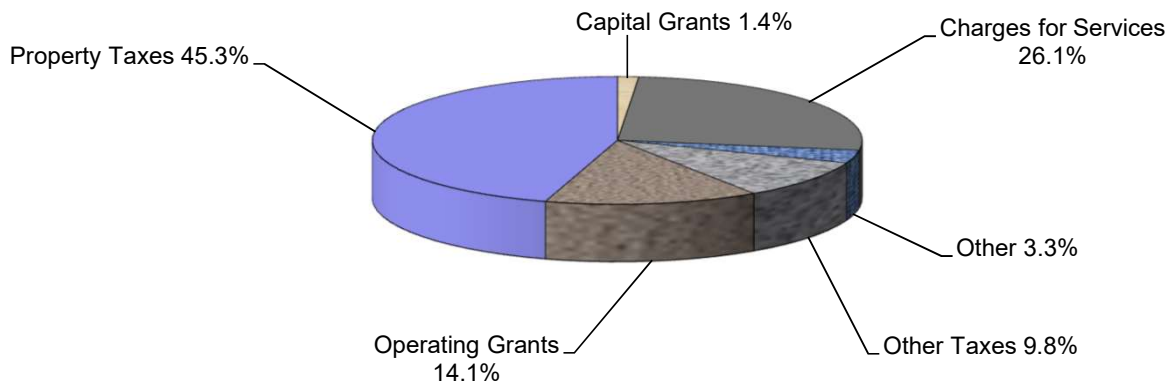
Governmental Activities. Governmental activities increased Bannock County's net position by \$3,170,994, as compared to an increase of \$1,672,249 in fiscal year 2019. For comparison purposes, most revenue categories experienced growth. Property taxes increased by \$1,664,904 and sales tax receipts increased by about \$338,000. These increases in revenue were offset with added expenses that also increased by about \$4,400,000.

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

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

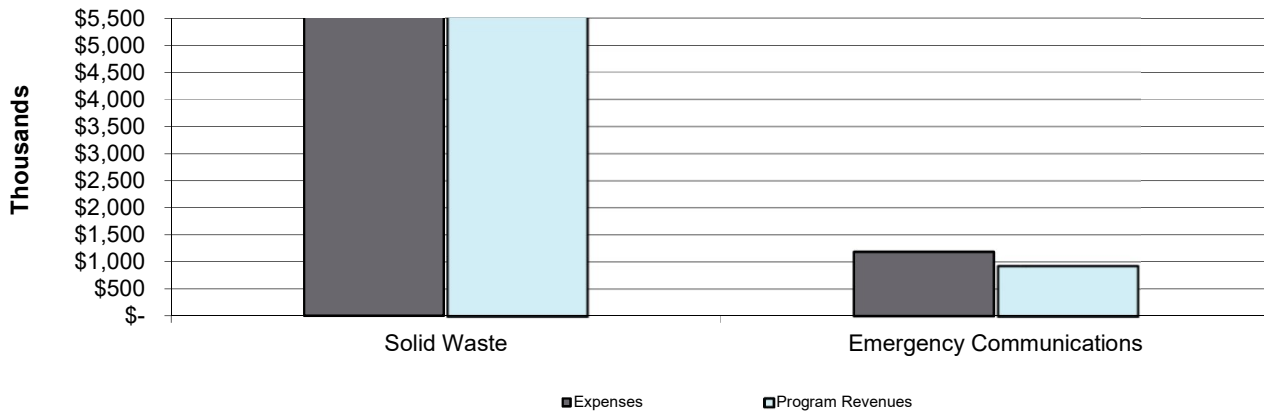


Even though property taxes (45 percent) provide the largest percentage of County revenue, charges for services (26 percent) and operating grants (14 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

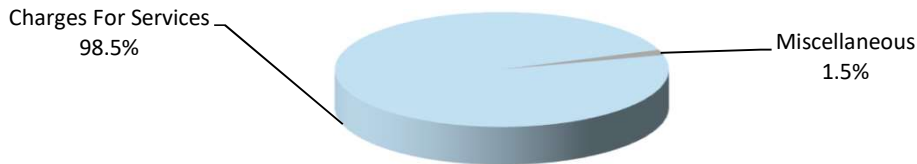
Business-Type Activities. Business-type activities decreased Bannock County’s net position by \$800,058. A decrease occurred in net investment in capital assets by \$991,988 and an increase in unrestricted net position by \$191,930. The decrease was due to a disposal of assets in both solid waste and emergency communications.

The landfill revenue increased \$160,550 when compared to last fiscal year, this increase was from gate fee and city residential revenues. Revenue in emergency communications declined by \$116,225, this decline was from fees received. These revenue trends were the same last fiscal year.

Expenses and Program Revenues - Business-Type Activities



Revenues by Source - Business-Type Activities



Financial Analysis of the Government’s Funds

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

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

As of the end of the current fiscal year, Bannock County’s governmental funds reported combined ending fund balances of \$45,389,369. Bannock County has non-spendable fund balances of \$843,137 held for inventory. Restricted fund balance monies include grant programs totaling \$1,263,170 and funding restricted programs of \$510,333. Committed fund balance totals \$12,218,751 to allow for cash flow for the first three months of the fiscal year before property tax dollars are collected. Assignments are the balance of Special Revenue Fund balance amounts held for spending by definition of the Special Revenue Fund. The General Fund also has assigned amounts for general government operations.

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$11,773,850. As a measure of the General Fund's liquidity, it may be useful to compare this unassigned fund balance to total fund expenditures. Unassigned fund balance represents 58 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund increased by \$1,441,472 at the end of the current fiscal year. This is due to receiving unanticipated revenues of \$2.5 million; \$940,356 from revenue sharing, \$287,327 from charges for services that were unexpected, as well as an excess of \$335,453 from licenses and permits. The extra revenue dollars exceeded the planned use of reserves that were budgeted to be used.

The Justice Fund saw an increase in fund balance of \$1,248,272. Expenditures came in under budget in the Sheriff's department by \$352,000 and Jail by \$477,000. Revenues have become less predictable, but still exceeded projections; sales tax revenue exceeded budget by \$307,211 and charges for services exceeded budget by \$488,834. It was anticipated \$708,917 of reserves would be used, instead reserves were built by over \$1,248,272.

The Road and Bridge Fund had an increase in fund balance by \$862,403. It was anticipated to use \$1,000,000 but because of unanticipated revenues and expenditures coming in under budget, reserves increased.

The Ambulance Fund had a decrease of fund balance by \$247,749. It was anticipated to use more reserves but revenues came in higher than anticipated.

The Grant Funds had an increase in fund balance of \$194,887. Revenues for grants may vary from expenditures when projects or activities continue into the next fiscal year.

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

Unrestricted net position of the Solid Waste Fund at the end of the year was \$2,073,652 and the Emergency Communications operation was \$184,905. The total change in net position for the Solid Waste Fund was a decrease of \$544,013 and a decrease in the Emergency Communications Fund of \$256,045.

The Solid Waste Fund has been building reserves to cover remediation costs and other capital needs, such as liners to cover refuse as capacity space fills in cell 4. Operating and project costs should fall within revenue until another large project is needed.

The Emergency Communications net position decreased by \$256,045 for the fiscal year. Revenues decreased while expenditures increased. Projects will need to be managed to ensure minimum reserves are maintained.

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

General Fund Budgetary Highlights

During the current fiscal year, the general fund increased budget authority through unanticipated revenues (\$577,218) as summarized below:

- Clerk received intergovernmental funds of \$60,000; miscellaneous administrative fees of \$12,000; and excess sales tax funds of \$26,500.
- Commission received revenue sharing funds of \$323,000.
- County operations received intergovernmental funds of \$89,651 and miscellaneous revenue of \$8,059.
- Contingency received intergovernmental funds of \$58,008.

Budget reallocations within the same department are summarized below:

- Commission moved \$8,100 from contingency to personnel salaries (\$6,200) and personnel benefits (\$1,900).
- Sheriff moved \$77,005 from operating to capital.
- Coroner moved \$59,605 from contingency to personnel salaries (\$42,575) and personnel benefits (\$17,030).
- Special Projects moved \$3,887 from personnel benefits to personnel salaries.
- County operations moved \$110,137 from operations to capital and moved \$20,000 from capital to operations
- GIS moved \$480 from operating to personnel salaries \$480 and \$496 from personnel benefits to personnel services.

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

- \$133,000 was underspent in the Data Processing Department; these funds were unspent in salaries, benefits, and operating expenditures.
- \$92,000 was underspent in the Commissioners Department; these funds were unspent in salaries and operating expenditures.
- \$99,000 was underspent in the Assessor Department; these funds were unspent in salaries, benefits, and operating expenditures.
- \$149,000 was underspent in the Courthouse and Grounds Department; these funds were unspent in salaries, benefits, operating and capital expenditures.
- \$182,000 was underspent in the Clerk Department; these funds were unspent in salaries, operating, and capital expenditures.
- \$327,000 was underspent in the Health Insurance Department on operating expenditures.

Capital Asset and Debt Administration

Capital Assets. Bannock County's net investment in capital assets in governmental and business-type activities as of September 30, 2020, amounts to \$60,353,847. 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:

- Software for Clerk and Auditors \$238,388.
- Bleachers for the fairgrounds \$152,427, and building and land \$20,000.
- Road and Bridge equipment \$522,910, Sheriff's vehicles \$256,948, and Ambulance equipment \$383,677.
- Event Center equipment and improvement \$125,159.
- Security upgrades \$89,040.
- The disposal of vehicles \$573,558 and equipment \$322,239.

Business-Type Activities:

- Landfill equipment \$38,668.
- Emergency Communications equipment \$258,593.
- Landfill Gas Wells \$2,292.
- Disposal of Landfill equipment \$624,611 and Emergency Communication equipment \$276,248.

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
	Land	\$ 2,597,014	\$ 2,337,632	\$ 23,788,100	\$ 23,788,100	\$ 26,385,114	$ 26,125,732
Buildings and Improvements	11,466,661	11,385,405	4,203,407	4,489,202	15,670,068	15,874,607
Machinery and Equipment	5,210,565	4,520,064	6,121,519	6,827,712	11,332,084	11,347,776
Infrastructure	6,966,581	6,535,648	-	-	6,966,581	6,535,648
Total	\$ 26,240,821	\$ 24,778,749	\$ 34,113,026	\$ 35,105,014	\$ 60,353,847	\$ 59,883,763

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

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

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

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
	Capital Leases	\$ 44,118	\$ 295,632	\$ -	\$ -	\$ 44,118	$ 295,632
Total	<u>\$ 44,118</u>	<u>\$ 295,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,118</u>	<u>\$ 295,632</u>

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 2 percent of its total assessed valuation. The current debt limitation for Bannock County is \$136,293,553.

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Bannock County is currently 3.9 percent, which is higher than one year ago. The State's average unemployment rate is 4.2 percent and the national average is 8.4 percent.
- The labor force and personal income in Bannock County has increased.
- The population in the County was estimated to have an increase giving Bannock County a record high population.

All of these factors were considered in preparing Bannock County's budget for the 2021 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants was decreased to \$3,200,000 from the prior year budget of \$4,100,000. Bannock County's overall budget is a reflection of this increase as remaining expenditures held firm.

Requests for Information

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



This page contains no financial information.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION

September 30, 2020
With Comparative Actual Amounts on September 30, 2019

	Governmental Activities	Business-Type Activities	Total	2019 Actual Amount
ASSETS				
Cash and Cash Equivalents	\$ 9,686,071	\$ 1,860,379	\$ 11,546,450	\$ 14,367,545
Investments	35,687,776	6,832,985	42,520,761	34,418,623
Receivables, Net of Allowance for Uncollectibles	698,286	360,056	1,058,342	1,171,420
Taxes Receivable	909,242	-	909,242	1,150,629
Intergovernmental Receivable	3,180,077	122,915	3,302,992	2,697,770
Prepaid Assets	-	-	-	20,648
Inventory	843,137	105,778	948,915	694,461
Capital Assets, Net of Depreciation				
Land	2,597,014	23,788,100	26,385,114	26,125,732
Buildings and Improvements	11,466,661	4,203,406	15,670,067	15,874,607
Machinery and Equipment	5,210,565	6,121,520	11,332,085	11,347,776
Infrastructure	6,966,581	-	6,966,581	6,535,648
Total Assets	77,245,410	43,395,139	120,640,549	114,404,859
DEFERRED OUTFLOWS				
Deferred Outflows	3,501,056	131,757	3,632,813	1,993,311
Total Asset and Deferred Outflows	\$ 80,746,466	\$ 43,526,896	\$ 124,273,362	\$ 116,398,170
LIABILITIES				
Accounts Payable	\$ 2,385,057	\$ 852,122	\$ 3,237,179	\$ 3,394,385
Direct Deposit Payable	608,124	17,279	625,403	496,816
Interest Payable	577	-	577	1,977
Health Insurance Payable	650,000	-	650,000	350,000
Prepaid Revenue	909,473	-	909,473	-
Long-term Debt				
Due within one year	1,440,526	177,073	1,617,599	1,874,991
Due in more than one year	15,699,843	6,064,729	21,764,572	14,791,176
Total Liabilities	21,693,600	7,111,203	28,804,803	20,909,345
DEFERRED INFLOWS				
Deferred Inflows:				
Taxes Received in Advance	262,434	23,234	285,668	203,018
Pension Related and OPEB	440,588	20,876	461,464	2,935,316
Total Deferred Inflows	703,022	44,110	747,132	3,138,334
NET POSITION				
Net Investment in Capital Assets	26,196,703	34,113,026	60,309,729	59,588,070
Unrestricted	32,153,141	2,258,557	34,411,698	32,762,421
Total Net Position	58,349,844	36,371,583	94,721,427	92,350,491
Total Liabilities, Deferred Inflows, and Net Position	\$ 80,746,466	\$ 43,526,896	\$ 124,273,362	\$ 116,398,170

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, 2020
With Comparative Totals for the Fiscal Year Ended September 30, 2019

	Program Revenues				Net (Expense) Revenue And Changes in Net Position			2019 Totals
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
FUNCTIONS/PROGRAMS								
Governmental Activities:								
General Government.....	\$ 19,677,634	\$ 10,969,547	\$ 561,725	\$ -	\$ (8,146,362)	\$ -	\$ (8,146,362)	\$ (9,697,071)
Public Safety.....	14,672,113	2,136,868	1,299,067	-	(11,236,178)	-	(11,236,178)	(9,989,039)
Road and Bridge	6,222,255	417,160	3,652,819	-	(2,152,276)	-	(2,152,276)	(1,860,934)
Health and Welfare.....	6,290,181	2,051,842	123	-	(4,238,216)	-	(4,238,216)	(3,831,626)
Culture and Recreation.....	2,689,682	254,956	971	949,975	(1,483,780)	-	(1,483,780)	(1,568,985)
Agriculture.....	422,478	18,373	107,630	-	(296,475)	-	(296,475)	(314,456)
Legal and Judicial.....	13,034,949	1,438,739	3,718,776	-	(7,877,434)	-	(7,877,434)	(8,309,398)
Total Governmental Activities..	<u>63,009,292</u>	<u>17,287,485</u>	<u>9,341,111</u>	<u>949,975</u>	<u>(35,430,721)</u>	<u>-</u>	<u>(35,430,721)</u>	<u>(35,571,509)</u>
Business-Type Activities:								
Solid Waste.....	6,008,141	5,606,441	-	-	-	(401,700)	(401,700)	105,816
Emergency Communications.....	1,190,218	931,594	-	-	-	(258,624)	(258,624)	(327,576)
Total Business-Type Activities.	<u>7,198,359</u>	<u>6,538,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(660,324)</u>	<u>(660,324)</u>	<u>(221,760)</u>
Total Primary Government.....	<u>\$ 70,207,651</u>	<u>\$ 23,825,520</u>	<u>\$ 9,341,111</u>	<u>\$ 949,975</u>	<u>\$ (35,430,721)</u>	<u>\$ (660,324)</u>	<u>\$ (36,091,045)</u>	<u>\$ (35,793,269)</u>
General Revenues:								
Property Taxes.....					\$ 29,918,102	\$ -	\$ 29,918,102	\$ 28,253,198
Sales Taxes.....					5,649,955	-	5,649,955	5,312,021
Liquor Taxes.....					833,365	-	833,365	709,185
Investment Income.....					399,044	6,818	405,862	1,109,422
Gain/(Loss) on Capital Asset Disposal.....					602,687	(243,240)	359,447	9,343
Other Miscellaneous.....					1,198,562	96,688	1,295,250	2,020,218
Transfers In (Out).....					-	-	-	-
Total General Revenues and Transfers.....					<u>38,601,715</u>	<u>(139,734)</u>	<u>38,461,981</u>	<u>37,413,387</u>
Change in Net Position.....					3,170,994	(800,058)	2,370,936	1,620,118
Net Position - Beginning					55,178,850	37,171,641	92,350,491	90,730,373
Net Position Ending.....					<u>\$ 58,349,844</u>	<u>\$ 36,371,583</u>	<u>\$ 94,721,427</u>	<u>\$ 92,350,491</u>

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

BANNOCK COUNTY, IDAHO

MAJOR GOVERNMENTAL FUNDS

Bannock County reports the following major governmental funds:

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

Current Expense

Maximum tax levy:	0.002000000
Current tax levy:	0.001256169

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000082978

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

Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.001993630

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:	0.000525492

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:	0.000350390

Grants - This is a combination of several grant funds used to account for grant monies received by the county.

No tax levy revenue is involved in this fund.

BANNOCK COUNTY, IDAHO

**BALANCE SHEET
GOVERNMENTAL FUNDS**

September 30, 2020

	General Fund	Justice Fund	Road and Bridge
ASSETS			
Cash and Cash Equivalents	\$ 4,086,372	\$ 1,751,841	\$ 770,928
Cash with Paying Agent	10,637	85,379	-
Investments	15,610,767	6,434,333	2,831,536
Intergovernmental Receivables	1,390,280	294,477	1,061,683
Grant Revenue Receivables	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	-	-	-
Taxes Receivable	234,586	299,086	78,254
Prepaid Asset	-	-	-
Inventory	-	-	388,435
Total Assets	\$ 21,332,642	\$ 8,865,116	\$ 5,130,836
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 601,482	\$ 267,962	\$ 445,242
Direct Deposit Payable	248,347	174,925	39,323
Health Insurance Payable	650,000	-	-
Prepaid Revenue	-	-	-
Total Liabilities	1,499,829	442,887	484,565
Deferred Inflows:			
Unavailable Property Taxes	206,436	263,196	68,863
Taxes Received in Advance	23,588	108,607	28,237
Total Deferred Inflows	230,024	371,803	97,100
Fund Balance:			
Nonspendable:			
Inventories	-	-	388,435
Restricted for:			
Grants	-	-	-
Funding Source Restrictions	-	-	-
Committed for:			
Funds Held for Minimum Balance	4,912,659	2,415,128	1,137,293
Assigned for:			
General Government	2,916,280	-	-
Public Safety	-	5,635,298	-
Road and Bridge	-	-	3,023,443
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Agriculture	-	-	-
Legal and Judicial	-	-	-
Unassigned	11,773,850	-	-
Total Fund Balance	19,602,789	8,050,426	4,549,171
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 21,332,642	\$ 8,865,116	\$ 5,130,836

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

- Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds
- Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the governmental funds
- Interest payable used in government activities is not payable for the current resources and; therefore, is not reported in the government funds.
- Deferred Outflows - Pension and OPEB related deferrals
- Deferred Inflows - Pension and OPEB related deferrals
- Unavailable property taxes represent amounts that were not available to fund current expenditures and; therefore, are not reported in the governmental funds
- Net Position of Governmental Activities

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

Ambulance District	Grants	Nonmajor Governmental Funds	2020 Governmental Funds
\$ 467,535	\$ 470,163	\$ 2,005,997	\$ 9,552,836
-	-	37,220	133,236
1,717,213	1,726,847	7,367,079	35,687,775
28,622	-	269,405	3,044,467
-	135,610	-	135,610
697,656	-	630	698,286
55,770	-	241,546	909,242
-	-	-	-
-	-	454,702	843,137
<u>\$ 2,966,796</u>	<u>\$ 2,332,620</u>	<u>\$ 10,376,579</u>	<u>\$ 51,004,589</u>

\$ 309,844	\$ 178,991	\$ 581,536	\$ 2,385,057
-	30,986	114,543	608,124
-	-	-	650,000
-	859,473	50,000	909,473
<u>309,844</u>	<u>1,069,450</u>	<u>746,079</u>	<u>4,552,654</u>

49,077	-	212,560	800,132
19,423	-	82,579	262,434
<u>68,500</u>	<u>-</u>	<u>295,139</u>	<u>1,062,566</u>

-	-	454,702	843,137
-	1,263,170	-	1,263,170
-	-	510,333	510,333
647,113	-	3,106,558	12,218,751
-	-	805,640	3,721,920
-	-	-	5,635,298
-	-	-	3,023,443
1,941,339	-	935,440	2,876,779
-	-	1,015,155	1,015,155
-	-	113,524	113,524
-	-	2,394,009	2,394,009
-	-	-	11,773,850
<u>2,588,452</u>	<u>1,263,170</u>	<u>9,335,361</u>	<u>45,389,369</u>
<u>\$ 2,966,796</u>	<u>\$ 2,332,620</u>	<u>\$ 10,376,579</u>	

.....			26,240,821
.....			(17,140,369)
.....			(577)
.....			3,501,056
.....			(440,588)
.....			800,132
.....			<u>\$ 58,349,844</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Totals for the Fiscal Year Ended September 30, 2019

	General Fund	Justice Fund	Road and Bridge	Ambulance District
REVENUES				
Taxes:				
Property Taxes	\$ 6,989,991	\$ 10,312,694	\$ 2,639,720	\$ 1,816,637
Sales Taxes	1,918,040	2,790,008	228,092	96,978
Liquor Apportionment	725,654	-	-	-
Cigarette Tax	213,390	-	-	-
Replacement Monies	153,437	100,340	16,518	23,087
Other General Tax	95,659	-	-	-
Licenses and Permits	625,953	134,300	-	-
Charges for Services	10,083,548	1,205,503	413,560	1,811,836
Highway Users	-	-	3,587,900	-
Intergovernmental - Program Specific	608,049	552,185	46,883	19,952
Intergovernmental - General	-	-	-	-
Investment Income	365,875	-	-	33,170
Fines and Court Costs	3,275	259,178	-	-
Miscellaneous Revenue	323,457	113,780	26,432	70,679
Total Revenue	22,106,328	15,467,988	6,959,105	3,872,339
EXPENDITURES				
Current:				
General Government	14,786,189	-	-	-
Public Safety	654,708	12,449,833	-	-
Roads	-	-	5,561,569	-
Health and Welfare	221,993	-	-	3,736,411
Culture and Recreation	-	-	-	-
Agriculture	91,498	-	-	-
Legal and Judicial	3,379,248	1,769,883	-	-
Capital Outlay	832,862	-	535,133	383,677
Debt Service:				
Principal	44,694	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	20,011,192	14,219,716	6,096,702	4,120,088
Excess Revenues (Expenditures)	2,095,136	1,248,272	862,403	(247,749)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(653,664)	-	-	-
Total Other Financing Sources (Uses)	(653,664)	-	-	-
Net Change in Fund Balances	1,441,472	1,248,272	862,403	(247,749)
FUND BALANCE, BEGINNING OF YEAR	18,161,317	6,802,154	3,686,768	2,836,201
FUND BALANCE, END OF YEAR	\$ 19,602,789	\$ 8,050,426	\$ 4,549,171	\$ 2,588,452

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

Grants	Nonmajor Governmental Funds	2020 Governmental Funds	2019 Governmental Funds
\$ -	\$ 7,989,135	\$ 29,748,177	\$ 27,773,781
-	616,836	5,649,954	5,312,021
-	107,710	833,364	709,185
-	-	213,390	215,026
-	66,333	359,715	359,714
-	-	95,659	100,263
-	12,545	772,798	732,256
354,294	1,792,927	15,661,668	14,490,844
-	-	3,587,900	3,590,819
4,984,626	199,987	6,411,682	3,978,527
-	557,049	557,049	540,018
-	-	399,045	1,099,465
-	654,882	917,335	850,998
5,314	161,249	700,911	653,103
5,344,234	12,158,653	65,908,647	60,406,020
4,999	1,714,329	16,505,517	18,564,034
91,046	1,026,496	14,222,083	12,682,947
199,014	-	5,760,583	6,005,605
65,451	2,063,975	6,087,830	5,862,599
669,588	1,821,905	2,491,493	2,008,678
-	315,067	406,565	478,409
3,540,818	4,232,546	12,922,495	11,231,228
713,431	433,123	2,898,226	1,495,528
-	207,848	252,542	251,597
-	949	949	1,894
5,284,347	11,816,238	61,548,283	58,582,519
59,887	342,415	4,360,364	1,823,501
135,000	518,664	-	-
135,000	518,664	-	-
194,887	861,079	4,360,364	1,823,501
1,068,283	8,474,282	41,029,005	39,205,504
\$ 1,263,170	\$ 9,335,361	\$ 45,389,369	\$ 41,029,005

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, 2020

Net Change in Fund Balance - Total Governmental Funds \$ 4,360,364

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

Capital Outlay	\$ 2,924,713	
Depreciation Expense	<u>(1,924,069)</u>	
Excess of Capital Outlay over Depreciation Expense		1,000,644

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

Loss on Disposal	(167,119)	
Contributed Asset	<u>628,547</u>	
		461,428

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		(189,789)
------------------------	--	-----------

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

Capital Leases	<u>251,514</u>	
		251,514

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.

Pension Expense	(2,251,667)	
Accrued Interest	1,400	
Other Post-Employment Benefit Obligations	(327,829)	
Compensated Absences	<u>(135,071)</u>	
Total Additional Amounts		<u>(2,713,167)</u>

Change in Net Position of Governmental Activities \$ 3,170,994

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

MAJOR PROPRIETARY FUNDS

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

Enterprise Funds

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000000000

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

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



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

September 30, 2020

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		
	Solid Waste	Emergency Communications	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,793,492	\$ 66,887	\$ 1,860,379
Investments	6,587,314	245,671	6,832,985
Intergovernmental Receivable	122,915	-	122,915
Fees Receivable, Net of Allowance for Uncollectibles	360,056	-	360,056
Inventory	105,778	-	105,778
Total Current Assets	8,969,555	312,558	9,282,113
Noncurrent Assets:			
Capital Assets:			
Land	23,787,245	855	23,788,100
Buildings and Improvements	5,891,162	463,760	6,354,922
Machinery and Equipment	7,861,086	3,750,169	11,611,255
Less Accumulated Depreciation	(4,889,520)	(2,751,731)	(7,641,251)
Total Noncurrent Assets	32,649,973	1,463,053	34,113,026
Total Assets	41,619,528	1,775,611	43,395,139
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows	99,302	32,455	131,757
Total Assets and Deferred Outflows of Resources ..	\$ 41,718,830	\$ 1,808,066	\$ 43,526,896
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 817,669	\$ 34,453	\$ 852,122
Direct Deposit Payable	14,496	2,783	17,279
Compensated Absences Payable	49,002	13,461	62,463
Landfill Closure Payable	114,610	-	114,610
Total Current Liabilities	995,777	50,697	1,046,474
Noncurrent Liabilities:			
Compensated Absences Payable	13,324	8,607	21,931
Landfill Closure Payable	5,549,157	-	5,549,157
Net Pension Liability	392,837	100,804	493,641
Total Noncurrent Liabilities	5,955,318	109,411	6,064,729
Total Liabilities	6,951,095	160,108	7,111,203
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	44,110	-	44,110
NET POSITION			
Net Investment in Capital Assets	32,649,973	1,463,053	34,113,026
Unrestricted	2,073,652	184,905	2,258,557
Total Net Position	34,723,625	1,647,958	36,371,583
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 41,718,830	\$ 1,808,066	\$ 43,526,896

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

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020

**BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUNDS**

	Solid Waste	Emergency Communications	Total
Operating Revenues:			
Charges for Sales and Services:			
Fees.....	\$ 1,264,779	\$ 931,594	\$ 2,196,373
Landfill Permits/Gate Fees.....	2,329,013	-	2,329,013
City Residential Fees.....	1,387,798	-	1,387,798
Sale of Energy from Gas System.....	624,851	-	624,851
Miscellaneous.....	96,688	-	96,688
Total Operating Revenues.....	5,703,129	931,594	6,634,723
Operating Expenses:			
Salaries and Wages.....	652,622	119,624	772,246
Employee Benefits.....	481,415	85,280	566,695
Services and Supplies.....	4,150,365	660,752	4,811,117
Depreciation/Amortization	723,739	324,562	1,048,301
Total Operating Expenses	6,008,141	1,190,218	7,198,359
Operating Income (Loss).....	(305,012)	(258,624)	(563,636)
Non-Operating Revenues (Expenses):			
Interest Revenue.....	-	6,818	6,818
Loss on Disposal.....	(239,001)	(4,239)	(243,240)
Total Non-Operating Revenue (Expenses)....	(239,001)	2,579	(236,422)
Change in Net Position.....	(544,013)	(256,045)	(800,058)
Total Net Position - 10/01/2019	35,267,638	1,904,003	37,171,641
Total Net Position - 9/30/2020	\$ 34,723,625	\$ 1,647,958	\$ 36,371,583

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, 2020

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		
	<u>Solid Waste</u>	<u>Emergency Communications</u>	<u>Total</u>
CASH FLOWS FROM OPERATIONS			
Cash Received From Customers and Users	\$ 5,591,062	\$ 931,594	\$ 6,522,656
Cash Payments for Personnel Costs	(1,052,652)	(179,528)	(1,232,180)
Cash Payments for Services and Supplies	(3,754,221)	(645,139)	(4,399,360)
Other Operating Revenues	96,688	-	96,688
Net Cash Provided (Used) by Operations	<u>880,877</u>	<u>106,927</u>	<u>987,804</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	-	-	-
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Sale of County Assets	-	-	-
Acquisition of Capital Assets	(40,960)	(258,593)	(299,553)
Net Cash (Used) by Capital and Related Financing Activities	<u>(40,960)</u>	<u>(258,593)</u>	<u>(299,553)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Received From Interest	-	6,818	6,818
Net Cash Provided by Investing Activities	<u>-</u>	<u>6,818</u>	<u>6,818</u>
Net Increase in Cash and Cash Equivalents	839,917	(144,848)	695,069
Cash and Investments - Beginning	7,540,889	457,407	7,998,296
Cash and Investments - Ending	<u>\$ 8,380,806</u>	<u>\$ 312,559</u>	<u>\$ 8,693,365</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities			
Operating Income (Loss)	\$ (305,012)	\$ (258,624)	\$ (563,636)
Add Depreciation Expense	723,739	324,562	1,048,301
Pension Deferral, net	96,939	24,583	121,522
(Increase)/Decrease in Assets			
Inventory	(4,811)	-	(4,811)
Fees Receivable, Net of Allowances for Uncollectibles	107,535	-	107,535
Intergovernmental Receivables	(122,915)	-	(122,915)
Increase/(Decrease) in Liabilities			
Accounts Payable	345,571	15,613	361,184
Direct Deposit Payable	(688)	3	(685)
Compensated Absences	(14,906)	790	(14,116)
Landfill Closure	55,425	-	55,425
Net Cash Flows from Operating Activities	<u>\$ 880,877</u>	<u>\$ 106,927</u>	<u>\$ 987,804</u>

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

FIDUCIARY FUNDS

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



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

September 30, 2020

	AGENCY FUNDS
ASSETS	
Cash and Cash Equivalents	\$ 649,044
Investments	2,383,879
Intergovernmental Receivable	36,460
Taxes Receivable	<u>1,860,070</u>
Total Assets	<u>\$ 4,929,453</u>
LIABILITIES	
Accounts Payable	\$ 1,206,856
Due to Others	<u>3,722,597</u>
Total Liabilities	<u>\$ 4,929,453</u>

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and any component units. 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, 2020

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

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

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

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

The County reports the following major governmental funds:

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

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

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

The *Grants Fund* account for the activities of all County-wide grant activity. These monies come from federal, state, or local sources.

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2020

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

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

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

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

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

3. Inventories and Prepaid Items

Inventories are valued at cost using the weighted average method. Payments to vendors which reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2020

4. Restricted Assets

Bannock County has no restricted assets.

5. Capital Assets

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

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

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

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

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

6. Deferred Outflows/Inflows of Resources

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

7. Compensated Absences

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

8. Leases

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

9. Bonded Indebtedness

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

10. Long-term Obligations

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

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

11. Transfers

The General Fund, County Operations, and Health Trust transferred \$653,664 to the Special Revenue Grants fund to serve as grant match and also to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex.

	Transfer In	Transfer Out	Total
General Fund	\$ -	\$ (653,664)	\$ (653,664)
Grants Fund	135,000	-	\$ 135,000
Parks & Recreation Fund	518,664	-	518,664
Total	<u>\$ 653,664</u>	<u>\$ (653,664)</u>	<u>\$ -</u>

12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-- committed and then assigned fund balances before using unassigned fund balances. More detail on fund balance can be found on page 46 within this section.

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

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

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

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

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

E. Comparative Data/Reclassifications

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

F. Encumbrances

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

G. Deferred Compensation Plan

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2020

H. Pensions

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

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Legal Provisions Governing Cash Deposits with Financial Institutions

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

Custodial Credit Risk for Deposits

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

As of September 30, 2020, the County has uninsured and uncollateralized deposits amounting to \$1,913,670.

2. Investments

General Investment Policies

The County Treasurer invests idle moneys in accordance with Idaho Code Title 57-127 which refers to section 67-1210 and 67-1210A for allowable investments. Idaho Code Section 67-1210, allows idle moneys to be invested in certain revenue bonds, general obligations bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

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

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

Investment Type	Fair Value	Investment Maturities (in Years)				
		Less than 1	1-5	6-10	11-15	16-20
Certificates of Deposits	\$ 3,651,286	\$ 1,540,476	\$ 2,110,810	\$ -	\$ -	\$ -
FFCBFC	2,750,473	1,500,620	1,249,853	-	-	-
Federal NATL Mortgage	1,522,905	-	1,023,470	499,435	-	-
Federal Ag Management Corp	1,017,500	-	1,017,500	-	-	-
Federal Farm Credit Bank	2,874,744	-	2,874,744	-	-	-
Federal Home Loan Bank	4,019,649	2,720,905	632,289	666,455	-	-
FHLMC	4,851,358	1,752,441	1,899,797	1,199,120	-	-
Federal National Mortgage Assn	251,607	251,607	-	-	-	-
Twin Falls CCNTY	136,842	-	136,842	-	-	-
Idaho Health Fasc Auth	109,619	-	109,619	-	-	-
US Government Obligations	765,078	765,078	-	-	-	-
State of Idaho Investment Pool	20,569,700	20,569,700	-	-	-	-
Total	\$ 42,520,761	\$ 29,100,827	\$ 11,054,924	\$ 2,365,010	\$ -	\$ -

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2020

3. Interest Rate Risk

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

4. Credit Risk

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Unrated</u>
Certificates of Deposits	\$ 3,651,286	\$ -	\$ -	\$ -	\$ 3,651,286
FFCBFC	2,750,473	2,250,435	500,038	-	-
Federal NATL Mortgage	1,522,905	-	1,522,905	-	-
Federal Ag Management Corp	1,017,500	1,017,500	-	-	-
Federal Farm Credit Bank	2,874,744	1,055,240	1,819,504	-	-
Federal Home Loan Bank	4,019,649	1,212,263	2,807,386	-	-
FHLMC.	4,851,358	4,352,793	498,565	-	-
Federal National Mortgage Assn	251,607	251,607	-	-	-
Twin Falls CCNTY	136,842	136,842	-	-	-
Idaho Health Facs Authority	109,619	109,619	-	-	-
US Government Obligations	765,078	765,078	-	-	-
State of Idaho Investment Pool	20,569,700	-	-	-	20,569,700
Total	\$ 42,520,761	\$ 11,151,377	\$ 7,148,398	\$ -	\$ 24,220,986

5. Custodial Credit Risk for Investments

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

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

6. Concentration of Credit Risk

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

<u>Issuer</u>	<u>Fair Value</u>	<u>Percent of Portfolio Investments</u>
FHLMC	\$ 4,851,358	10.4%
Federal Home Loan Bank	4,019,649	8.6
Federal Farm Credit Bank	2,874,744	6.2
FFCBFC	2,750,473	5.9

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2020

7. Fair Value Measurements

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

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

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

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

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

Fair Value Hierarchy

	Level 1	Level 2	Level 3	Total
Certificates of Deposits	\$ -	\$ 3,651,286	\$ -	3,651,286
FFCBFC	2,750,473	-	-	2,750,473
Federal NATL Mortgage	1,522,905	-	-	1,522,905
Federal Ag Management Corp	1,017,500	-	-	1,017,500
Federal Farm Credit Bank	2,874,744	-	-	2,874,744
Federal Home Loan Bank	4,019,649	-	-	4,019,649
FHLMC	4,851,358	-	-	4,851,358
Federal National Mortgage Assn	251,607	-	-	251,607
Twin Falls CCNTY	136,842	-	-	136,842
Idaho Health Facs Authority	109,619	-	-	109,619
US Government Obligations	765,078	-	-	765,078
State of Idaho Investment Pool	20,569,700	-	-	20,569,700
Total	\$ 38,869,475	\$ 3,651,286	\$ -	\$ 42,520,761

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2020. Management has determined that 18 percent of the current fees receivable is a reasonable estimation for these uncollectible amounts. The Balance Sheet Fees Receivable reflects the net amount as shown:

Ambulance District:

Fees Receivable	\$ 840,549
Less 17% for Uncollectible Fees	(142,893)
Net Fees Receivable	\$ 697,656

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

C. Capital Assets

Capital asset activity for the year ended September 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 2,337,632	\$ 259,382	\$ -	\$ 2,597,014
Capital Assets, Depreciated:				
Buildings & Improvements	21,970,923	749,534	147,189	22,573,268
Machine & Equipment	15,547,919	1,856,330	992,562	16,411,687
Infrastructure	18,948,616	688,016	8,970	19,627,662
Total Capital Assets, Depreciated	56,467,458	3,293,880	1,148,721	58,612,617
Less Accumulated Depreciation:				
Buildings & Improvements	10,585,518	570,152	49,063	11,106,607
Machine & Equipment	11,027,855	1,104,461	931,194	11,201,122
Infrastructure	12,412,968	249,456	1,343	12,661,081
Total Accumulated Depreciation	34,026,341	1,924,069	981,600	34,968,810
Total Capital Assets, Depreciated, Net ..	22,441,117	1,369,811	167,121	23,643,807
Governmental Activities Capital				
Assets, Net of Depreciation	<u>\$ 24,778,749</u>	<u>\$ 1,629,193</u>	<u>\$ 167,121</u>	<u>\$ 26,240,821</u>
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 23,788,100	\$ -	\$ -	\$ 23,788,100
Capital Assets, Depreciated:				
Buildings & Improvements	6,352,629	2,293	-	6,354,922
Machine & Equipment	12,239,851	297,261	925,857	11,611,255
Total Capital Assets, Depreciated	18,592,480	299,554	925,857	17,966,177
Less Accumulated Depreciation:				
Buildings & Improvements	1,863,427	288,088	-	2,151,515
Machine & Equipment	5,412,139	760,213	682,616	5,489,736
Total Accumulated Depreciation	7,275,566	1,048,301	682,616	7,641,251
Total Capital Assets, Depreciated, Net ..	11,316,914	(748,747)	243,241	10,324,926
Business-Type Activities Capital				
Assets, Net of Depreciation	<u>\$ 35,105,014</u>	<u>\$ (748,747)</u>	<u>\$ 243,241</u>	<u>\$ 34,113,026</u>

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

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

Governmental Activities:	
General Government	\$ 539,802
Health & Welfare	234,316
Road & Bridge	444,655
Agriculture	12,492
Culture & Recreation	224,846
Public Safety	451,437
Legal & Judicial	16,521
Total Depreciation Governmental Activities	<u>\$ 1,924,069</u>
Business-Type Activities:	
Solid Waste	\$ 723,739
Emergency Communications	324,562
Total Depreciation Business-Type Activities	<u>\$ 1,048,301</u>

D. Compensated Absences

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

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

The following schedule shows the estimated liability for vested vacation, contingent sick leave, compensatory hours, and the associated benefits at September 30, 2020:

GOVERNMENTAL-TYPE	<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>
General Fund:						
Clerk	\$ 58,862	\$ 12,008	\$ 689	\$ 13,672	\$ 85,231	-
Assessor	20,405	4,733	867	4,968	30,973	-
Treasurer	16,959	2,519	-	3,720	23,198	-
Commission	14,344	2,893	235	3,337	20,809	-
Coroner	2,128	426	-	488	3,042	-
Clerk of the District Court	42,415	15,460	-	11,055	68,930	-
Courthouse and Grounds	19,983	6,270	467	5,105	31,825	-
Agriculture Extension	2,119	243	-	450	2,812	-
Data Processing	26,456	5,025	-	6,013	37,494	-
Juvenile Probation	78,445	24,624	185	19,724	122,978	-
Planning and Development	18,161	4,073	1,316	4,499	28,049	-
Special Projects	9,469	3,787	1,126	2,748	17,130	-
Adult Probation	20,287	9,974	-	5,781	36,042	-
GIS	4,564	1,823	-	1,220	7,607	-
Total General Fund	<u>334,597</u>	<u>93,858</u>	<u>4,885</u>	<u>82,780</u>	<u>516,120</u>	<u>314,833</u>
Major Funds:						
Road and Bridge	153,547	49,498	1,713	39,116	243,874	-
Justice Fund:						
Sheriff	245,680	99,680	2,462	67,627	415,449	-
Jail	223,137	83,878	7,185	61,090	375,290	-
Prosecutor	73,212	24,366	129	18,665	116,372	-
Grants	42,869	9,130	239	9,978	62,216	-
Total Major Funds	<u>738,445</u>	<u>266,552</u>	<u>11,728</u>	<u>196,476</u>	<u>1,213,201</u>	<u>740,053</u>

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
Other Governmental Funds:						
District Court	106,112	46,788	88	29,225	182,213	111,151
Fair Exhibit	14,397	3,426	-	3,405	21,228	12,949
Indigent	89,992	31,895	-	23,284	145,171	88,554
Parks and Recreation	29,270	7,166	6,539	8,209	51,184	31,222
Appraisal	46,258	8,410	1,194	10,672	66,534	40,586
Noxious Weed	6,894	1,954	3,524	2,363	14,735	8,988
Mosquito Abatement	9,381	3,594	1,020	2,674	16,669	10,168
Juvenile Facility	40,645	10,362	1,165	9,966	62,138	37,904
Total Other Governmental Funds ..	<u>342,949</u>	<u>113,595</u>	<u>13,530</u>	<u>89,798</u>	<u>559,872</u>	<u>341,522</u>
Total Governmental-Type Fund	<u>1,415,991</u>	<u>474,005</u>	<u>30,143</u>	<u>369,054</u>	<u>2,289,193</u>	<u>1,396,408</u>
BUSINESS-TYPE						
Emergency Communications	11,641	6,887	-	3,540	22,068	13,461
Solid Waste	38,686	12,899	703	9,988	62,326	49,002
Total Business-Type Fund	<u>50,327</u>	<u>19,786</u>	<u>703</u>	<u>13,528</u>	<u>84,394</u>	<u>62,463</u>
Total All Funds	<u>\$ 1,466,318</u>	<u>\$ 493,791</u>	<u>\$ 30,846</u>	<u>\$ 382,582</u>	<u>\$ 2,373,587</u>	<u>\$ 1,458,871</u>

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

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

E. Long-Term Debt

Capital Leases

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

The following schedule shows the remaining future capital lease requirements:

Fiscal Year	Principal	Interest	Total
2021	\$ 44,118	\$ 577	\$ 44,695
Total	<u>\$ 44,118</u>	<u>\$ 577</u>	<u>\$ 44,695</u>

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Net Pension Liability	\$ 5,793,316	\$ 6,204,777	\$ -	\$ 11,998,093	\$ -
Capital Leases	295,632	-	251,514	44,118	44,118
Compensated Absences	2,154,124	1,575,712	1,440,643	2,289,193	1,396,408
Other Post-Employment Benefit Obligations	2,481,134	327,829	-	2,808,963	-
Governmental Activity Long-term Liabilities	<u>\$ 10,724,206</u>	<u>\$ 8,108,318</u>	<u>\$ 1,692,157</u>	<u>\$ 17,140,367</u>	<u>\$ 1,440,526</u>
Business-Type Activities:					
Compensated Absences	\$ 98,510	\$ 60,830	\$ 74,946	\$ 84,394	\$ 62,463
Landfill Closure	5,608,342	55,425	-	5,663,767	114,610
Net Pension Liability	235,109	258,532	-	493,641	-
Business-Type Activity Long-term Liabilities	<u>\$ 5,941,961</u>	<u>\$ 374,787</u>	<u>\$ 74,946</u>	<u>\$ 6,241,802</u>	<u>\$ 177,073</u>

All compensated absences are liquidated by the fund in which incurred; for example, the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, nonmajor Special Revenue Funds, Solid Waste Fund, and Emergency Communications Proprietary Funds.

F. Fund Equity

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

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

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

	Major Special Revenue Funds					
	General Fund	Justice Fund	Road & Bridge	Ambulance Fund	Grant Funds	NonMajor Funds
Fund Balances						
Assigned for:						
Law Enforcement.....	\$ 846,712	\$ 3,451,682	\$ -	\$ -	\$ -	\$ -
Attorney Services.....	-	1,957,616	-	-	-	816,000
Road Maintenance.....	-	-	2,454,443	-	-	-
Health/Human Programs.....	105,236	-	-	1,141,339	-	935,440
Capital Purchases.....	471,500	226,000	569,000	800,000	-	-
Bldg/Maintenance.....	716,223	-	-	-	-	-
Legal	274,620	-	-	-	-	-
Noxious Weed.....	-	-	-	-	-	113,524
District Court.....	-	-	-	-	-	1,578,009
County Recreation.....	-	-	-	-	-	1,015,155
General Gov't Operations.....	501,989	-	-	-	-	805,640
Total	<u>\$2,916,280</u>	<u>\$ 5,635,298</u>	<u>\$ 3,023,443</u>	<u>\$1,941,339</u>	<u>\$ -</u>	<u>\$ 5,263,768</u>

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

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

III. OTHER INFORMATION

A. Risk Management

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

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

B. Health Benefits

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

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

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Year Claims & Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
2006-2007	\$ 325,000	\$ 3,319,467	\$ (3,319,467)	\$ 325,000
2007-2008	325,000	3,473,971	(3,473,971)	325,000
2008-2009	325,000	3,911,399	(3,911,399)	325,000
2009-2010	325,000	3,892,917	(3,892,917)	325,000
2010-2011	325,000	4,009,253	(4,009,253)	325,000
2011-2012	325,000	4,713,247	(4,438,247)	600,000
2012-2013	600,000	4,386,003	(4,661,003)	325,000
2013-2014	325,000	4,779,302	(4,779,302)	325,000
2014-2015	325,000	5,507,850	(5,407,850)	425,000
2015-2016	425,000	5,289,881	(5,364,881)	350,000
2016-2017	350,000	5,563,258	(5,603,258)	310,000
2017-2018	310,000	5,504,250	(5,414,250)	400,000
2018-2019	400,000	7,076,458	(7,126,458)	350,000
2019-2020	350,000	6,772,499	(6,472,499)	650,000

All funds participate and make payments to the health benefit plan based on estimates of potential usage as per the requirements of Governmental Accounting Standards Board Statement No.10. This requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Cash reserves and incurred but not reported (IBNR) amounts of \$650,000 includes any specific incremental adjustment expense.

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

C. Pension Plan

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters as of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Bannock County's contributions were \$2,316,585 for the year ended

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

At September 30, 2020, Bannock County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined an actuarial valuation as of that date. Bannock County's proportion of the net pension liability was based on Bannock County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, Bannock County's proportion was .5379424 percent.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

For the year ended, September 30, 2020, Bannock County recognized pension expense (revenue) of \$4,670,713. At September 30, 2020, Bannock County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 983,379	\$ 415,324
Changes in assumptions or other inputs.	211,258	-
Net difference between projected and actual earnings on pension plan investments.	1,431,793	-
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	-	-
Employer contributions subsequent to the measurement date.	528,326	-
Total	\$ 3,154,756	\$ 415,324

\$528,236 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/OPEB Liability or collective net pension/OPEB liability in the subsequent fiscal year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2020 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

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

Year Ended September 30	Expense (Revenue)
2021	\$ (40,342)
2022	(526,201)
2023	(714,180)
2024	(930,432)

Actuarial Assumptions

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

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

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

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

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

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

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

The best-estimated range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

Asset Class	Target Allocation	Long-term Expected Nominal Rate of Return (Arithmetic)	Long-term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%

Actuarial Assumptions

Assumed Inflation - Mean	2.25%	2.25%
Assumed Inflation -	1.50%	1.50%
Portfolio Arithmetic Mean	6.85%	4.60%
Portfolio Standard	12.33%	12.33%
Portfolio Long-Term Expected Geometric Rate of Return	6.25%	3.89%
Assumed Investment Expenses	0.40%	0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	5.85%	3.49%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	6.05% \$ 25,617,124	7.05% \$12,491,734	8.05% \$1,639,175

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At September 30, 2020, Bannock County did not have any payables to the defined benefit pension plan.

D. Landfill Closure

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

Using the Auto CAD volume determination utility, the estimated capacity of the landfill is 4,060,485 tons for 2 and 4 cells. The current percentage used to date is estimated at 98.5% of capacity for cell 2 and 47.2% of capacity for cell 4. Closure and post closure costs estimated at \$6,961,696 will be recognized in annual financial reports based on actual capacity used each year.

Closure and post closure costs for current usage as of September 30, 2020, would be \$5,663,767. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$1,297,929. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is an estimated one year of remaining life for cell 2 and four years for cell 4.

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

E. Litigation

The County is a defendant in various lawsuits arising in the ordinary course of its operation. Currently, there are no material legal lawsuits against the County that would affect the financial condition or results of operations of the County on September 30, 2020.

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.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

F. Commitments

The County enters into numerous contracts as a part of normal business. Currently, the County is involved in two contracts at the Bannock County Jail that exceed one year. The County is involved in a food service contract for jail inmates with Summit Foods. There is also an existing contract for inmate health care with Ivy Medical PLLC. Both contracts are an annual contract that automatically renew for additional one year periods unless there is 30-90 day advance written notice.

G. Post-Employment Benefits

Plan Description

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

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

Plan Membership - As of October 1, 2018 the plan membership data is as follows:

Active employees	348
Retirees or Spouses	14
	362

1. Funding Policy

Bannock County has the authority to establish and amend employee benefit plans. The contribution requirement of plan members is established and approved by Bannock County Commission in conjunction with Gem Plan. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay COBRA premium rates; monthly contribution rates in effect as of the end of fiscal year 2019 were as follows:

	Medical	Dental	Vision	Total
Retiree	\$ 340.39	\$ 43.55	\$ 11.87	\$ 395.81
Retiree and Spouse	613.59	75.83	21.33	710.75
Retiree and 1 child	556.47	68.77	19.34	644.58
Retiree and 2+ children	624.17	77.14	21.70	723.01
Family	876.48	107.22	30.14	1,013.84

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2019 and a measurement date as of October 1, 2019. The following actuarial assumptions applied to all periods in the measurement, unless otherwise specified:

Actuarial cost method	Entry age, level percentage of pay
Salary increases	3.0%
Inflation	2.5%
Municipal bond rate	3.0% estimated yield of 20 year AA rated municipal bonds
Healthcare cost trend rates	6.25% decreasing to 5.0% over 5 years
Mortality	RP-2014 Total Dataset Mortality Tables with MP-2018 Generational Improvement Scale

	FYE 9/30/20	FYE 9/30/19
Total OPEB Liability	\$ 2,808,963	\$ 2,481,134
Covered Employee Payroll	\$16,694,397	\$16,208,152
Total OPEB Liability as a % of Covered Employee Payroll	17.0%	15.0%
Discount Rate	3.0%	3.9%

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

None.

Discount Rate - The discount rate used to measure the OPEB liability was 3.0% (estimated yield of 20-Year AA-rated municipal bonds) for the plan. No assets have been accumulated in an irrevocable trust. The discount rate has not changed from the prior measurement date.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability beginning of measurement year	\$ 2,481,134
Service cost	143,291
Interest cost	100,325
Difference between Expected and Actual experience	-
Assumption changes	189,184
Benefit payments	(104,971)
Net change in total OPEB liability	327,829
Total OPEB end of measurement year	\$ 2,808,963

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

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

	1% Decrease	Current Discount Rate 3.9%	1% Increase
Total OPEB liability	\$ 2,571,371	\$ 2,808,963	\$ 3,063,807

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	\$ 2,454,840	\$ 2,808,963	\$ 3,234,959

OPEB Expense

	Oct. 1, 2019 to Sept. 30, 2020
Service Cost	143,291
Interest on Total OPEB Liability	100,325
Liability gain/loss	63,180
Effect of Assumption, changes or inputs	17,798
Total	\$ 324,594

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

Schedule of Deferred Inflow/Outflow of Resources

	Original Amount	Date Established	Original Recognition Period	Amount Recognized	Deferred Inflow of Resources	Deferred Outflow of Resources
Differences between expected and actual experience/changes in assumptions	\$ 442,259	Oct. 1, 2019	7	\$ 63,180	\$ -	\$ 315,900
Changes in assumptions of other inputs	124,587	Oct. 1, 2020	7	17,798	46,140	162,157
Total	\$ 566,846			\$ 80,978	\$ 46,140	\$ 478,057

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

Year Ending Sept. 30	Expense
2021	\$ 80,978
2022	80,978
2023	80,978
2024	80,978
2025	80,983
Thereafter	27,022

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2020

I. Tax Abatements

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

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

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

Amy's Kitchen - 100% assessed valuation exemption for a rolling 5 years, starting tax year 2015 (FY16) through 2023 (FY24).

Tax Year	{	2015= \$5,149,896 value exemption or \$112,041 property tax total (\$33,819 Bannock County portion)
		2016= \$38,999,108 value exemption or \$839,861 property tax total (\$249,311 Bannock County portion)
		2017= \$48,415,872 value exemption or \$1,051,504 property tax total (\$313,103 Bannock County portion)
		2018= \$47,972,863 value exemption or \$1,050,086 property tax total (\$313,216 Bannock County portion)
		2019= \$33,709,250 value exemption or \$643,886 property tax total (\$193,877 Bannock County portion)

Western States - 75% assessed valuation exemption for a rolling 5 years, starting tax year 2017 (FY18) through 2025 (FY26).

Tax Year	{	2017= \$18,760,276 value exemption or \$407,439 property tax total (\$121,322 Bannock County portion)
		2018= \$18,893,257 value exemption or \$413,558 property tax total (\$123,355 Bannock County portion)
		2019= \$4,200,576 value exemption or \$80,236 property tax total (\$24,159 Bannock County portion)

ON Semiconductors has multiple rolling exemptions for 75% assessed valuation exemptions for 5 years. The first starting in tax year 2016 (FY17) through 2020 (FY21) and the second starting in tax year 2017 (FY18) through 2021 (FY22) and a new one starting within the next year. These exemption amounts are not separated; therefore, only one value will be shown.

Tax Year	{	2016= \$9,719,012 value exemption or \$209,303 property tax total (\$62,131 Bannock County portion)
		2017= \$12,061,742 value exemption or \$261,959 property tax total (\$110,460 Bannock County portion)
		2018= \$16,918,279 value exemption or \$370,327 property tax total (\$110,460 Bannock County portion)
		2019= \$17,312,101 value exemption or \$330,681 property tax total (\$99,570 Bannock County portion)

Great Western Malting - 75% assessed value exemption for a rolling 5 years, starting tax year 2018 (FY19) through 2026 (FY27).

Tax Year	{	2018 = \$76,784,357 value exemption or \$1,680,746 property tax total (\$501,327 Bannock County portion)
		2019 = \$81,633,357 value exemption or \$1,559,293 property tax total (\$469,510 Bannock County portion)

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes:					
Property Taxes	\$ 6,900,042	\$ 6,900,042	\$ 6,989,991	\$ 89,949	\$ 8,617,744
Sales Tax	558,492	584,992	654,684	69,692	690,994
Revenue Sharing	-	323,000	1,263,356	940,356	1,067,789
Liquor Apportionment	500,000	500,000	725,654	225,654	610,928
Cigarette Tax	178,788	178,788	213,390	34,602	215,026
Replacement Monies	153,437	153,437	153,437	-	153,437
Other General Tax	11,000	11,000	95,659	84,659	100,263
Licenses and Permits	290,500	290,500	625,953	335,453	558,520
Charges for Services	9,702,609	9,796,221	10,083,548	287,327	9,270,793
Interest on Delinquent Taxes	30,000	30,000	61,775	31,775	56,423
Intergovernmental - Program Specific	105,287	312,946	608,049	295,103	307,590
Investment Income	300,000	301,689	365,875	64,186	1,048,362
Fines and Costs	-	-	3,275	3,275	2,185
Miscellaneous Revenue	71,008	159,033	261,682	102,649	167,697
Total Revenue	18,801,163	19,541,648	22,106,328	2,564,680	22,867,751
EXPENDITURES					
General Government:					
Commissioners					
Current:					
Personnel Services	529,364	858,564	804,186	54,378	582,500
Personnel Benefits	256,450	258,350	260,362	(2,012)	268,619
Contractual and Other	79,400	79,400	39,153	40,247	1,208,953
Capital Outlay	-	-	-	-	10,787
Total Commissioners	865,214	1,196,314	1,103,701	92,613	2,070,859
Clerk-Auditor-Recorder					
Current:					
Personnel Services	868,149	868,149	831,605	36,544	817,019
Personnel Benefits	430,048	430,048	406,303	23,745	404,756
Contractual and Other	397,837	469,837	385,382	84,455	279,445
Capital Outlay	250,000	276,500	238,388	38,112	151,368
Total Clerk-Auditor-Recorder	1,946,034	2,044,534	1,861,678	182,856	1,652,588
Assessor					
Personnel Services	464,182	464,182	408,290	55,892	500,120
Personnel Benefits	296,191	296,191	277,646	18,545	317,833
Contractual and Other	91,500	91,500	66,935	24,565	86,595
Total Assessor	851,873	851,873	752,871	99,002	904,548
Treasurer					
Current:					
Personnel Services	319,318	319,318	287,595	31,723	317,386
Personnel Benefits	174,501	174,501	162,807	11,694	159,100
Contractual and Other	84,800	84,800	71,021	13,779	55,469
Total Treasurer	578,619	578,619	521,423	57,196	531,955

(Continued)

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
Courthouse and Grounds					
Current:					
Personnel Services	227,325	227,765	213,801	13,964	264,060
Personnel Benefits	146,828	146,828	135,493	11,335	155,752
Contractual and Other	296,175	295,735	208,545	87,190	223,217
Capital Outlay	50,000	50,000	13,425	36,575	163,000
Total Courthouse and Grounds	<u>720,328</u>	<u>720,328</u>	<u>571,264</u>	<u>149,064</u>	<u>806,029</u>
Contingency					
Current:					
Contractual and Other	260,000	250,303	205,804	44,499	583,439
Capital Outlay	-	-	-	-	4,247
Total Contingency	<u>260,000</u>	<u>250,303</u>	<u>205,804</u>	<u>44,499</u>	<u>587,686</u>
Data Processing					
Current:					
Personnel Services	351,293	351,293	256,506	94,787	326,262
Personnel Benefits	162,076	162,076	141,034	21,042	143,243
Contractual and Other	227,175	227,175	209,417	17,758	200,582
Capital Outlay	-	-	-	-	75,387
Total Data Processing	<u>740,544</u>	<u>740,544</u>	<u>606,957</u>	<u>133,587</u>	<u>745,474</u>
Planning and Development					
Current:					
Personnel Services	328,954	328,954	325,141	3,813	295,672
Personnel Benefits	195,565	195,565	181,874	13,691	160,160
Contractual and Other	179,350	179,350	153,721	25,629	192,595
Capital Outlay	-	-	-	-	24,405
Total Planning and Development	<u>703,869</u>	<u>703,869</u>	<u>660,736</u>	<u>43,133</u>	<u>672,832</u>
Health Insurance					
Current:					
Contractual and Other	6,800,000	6,800,000	6,472,499	327,501	8,457,201
Total Health Insurance	<u>6,800,000</u>	<u>6,800,000</u>	<u>6,472,499</u>	<u>327,501</u>	<u>8,457,201</u>
Special Projects					
Current:					
Personnel Services	63,128	67,015	63,863	3,152	154,762
Personnel Benefits	38,223	34,336	31,147	3,189	78,447
Contractual and Other	18,200	18,200	10,042	8,158	33,221
Capital Outlay	-	-	-	-	60,773
Total Special Projects	<u>119,551</u>	<u>119,551</u>	<u>105,052</u>	<u>14,499</u>	<u>327,203</u>
General Government Trusts					
Current:					
Contractual and Other	-	81,655	186,258	(104,603)	154,938
Total General Government Trusts	<u>-</u>	<u>81,655</u>	<u>186,258</u>	<u>(104,603)</u>	<u>154,938</u>

(Continued)

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
County Operations					
Current:					
Personnel Benefits	15,000	23,059	23,059	-	-
Contractual and Other	1,627,100	1,626,614	1,180,935	445,679	-
Capital Outlay	-	90,137	324,101	(233,964)	-
Total County Operations	<u>1,642,100</u>	<u>1,739,810</u>	<u>1,528,095</u>	<u>211,715</u>	<u>-</u>
GIS					
Current:					
Personnel Services	170,869	169,893	158,896	10,997	180,158
Personnel Benefits	89,550	90,046	83,703	6,343	63,909
Contractual and Other	60,100	60,580	50,638	9,942	66,658
Total GIS	<u>320,519</u>	<u>320,519</u>	<u>293,237</u>	<u>27,282</u>	<u>310,725</u>
Liability Insurance					
Current:					
Contractual and Other	492,528	492,528	492,528	-	534,077
Total Liability Insurance	<u>492,528</u>	<u>492,528</u>	<u>492,528</u>	<u>-</u>	<u>534,077</u>
Debt Service					
Principal	44,695	44,695	44,694	1	44,694
Total General Government	<u>16,085,874</u>	<u>16,685,142</u>	<u>15,406,797</u>	<u>1,278,345</u>	<u>17,800,809</u>
Health:					
Coroner					
Current:					
Personnel Services	89,980	132,555	116,070	16,485	59,371
Personnel Benefits	35,752	52,782	50,249	2,533	28,120
Contractual and Other	59,500	59,500	55,674	3,826	40,412
Total Coroner	<u>185,232</u>	<u>244,837</u>	<u>221,993</u>	<u>22,844</u>	<u>127,903</u>
Total Health	<u>185,232</u>	<u>244,837</u>	<u>221,993</u>	<u>22,844</u>	<u>127,903</u>
Agriculture:					
Agriculture Extension					
Current:					
Personnel Services	36,258	36,258	36,254	4	45,582
Personnel Benefits	26,016	26,016	25,247	769	24,729
Contractual and Other	42,520	42,520	29,997	12,523	37,034
Total Agriculture Extension	<u>104,794</u>	<u>104,794</u>	<u>91,498</u>	<u>13,296</u>	<u>107,345</u>
Total Agriculture	<u>104,794</u>	<u>104,794</u>	<u>91,498</u>	<u>13,296</u>	<u>107,345</u>
Public Safety:					
Sheriff/Jail					
Current:					
Contractual and Other	889,500	812,495	654,708	157,787	-
Capital Outlay	185,000	262,005	256,948	5,057	-
Total Sheriff/Jail	<u>1,074,500</u>	<u>1,074,500</u>	<u>911,656</u>	<u>162,844</u>	<u>-</u>
Total Public Safety	<u>1,074,500</u>	<u>1,074,500</u>	<u>911,656</u>	<u>162,844</u>	<u>-</u>

(Continued)

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget - Positive (Negative)</u>	
Legal and Judicial:					
Clerk of District Court					
Current:					
Personnel Services	685,874	685,874	670,581	15,293	655,269
Personnel Benefits	473,104	473,104	454,936	18,168	432,252
Contractual and Other	6,000	6,000	-	6,000	334
Total Clerk of District Court	<u>1,164,978</u>	<u>1,164,978</u>	<u>1,125,517</u>	<u>39,461</u>	<u>1,087,855</u>
Juvenile Probation					
Current:					
Personnel Services	805,827	805,827	780,809	25,018	749,823
Personnel Benefits	435,533	435,533	403,721	31,812	381,474
Contractual and Other	3,000	3,000	3,009	(9)	3,104
Total Juvenile Probation	<u>1,244,360</u>	<u>1,244,360</u>	<u>1,187,539</u>	<u>56,821</u>	<u>1,134,401</u>
Juvenile Probation Trusts					
Current:					
Contractual and Other	-	81,612	129,938	(48,326)	134,853
Total Juvenile Probation Trust	<u>-</u>	<u>81,612</u>	<u>129,938</u>	<u>(48,326)</u>	<u>134,853</u>
Adult Probation					
Current:					
Personnel Services	646,716	646,716	588,990	57,726	555,259
Personnel Benefits	391,789	391,789	330,504	61,285	311,379
Contractual and Other	28,381	28,381	16,760	11,621	8,096
Total Adult Probation	<u>1,066,886</u>	<u>1,066,886</u>	<u>936,254</u>	<u>130,632</u>	<u>874,734</u>
Total Legal and Judicial	<u>3,476,224</u>	<u>3,557,836</u>	<u>3,379,248</u>	<u>178,588</u>	<u>3,231,843</u>
Total Expenditures	<u>20,926,624</u>	<u>21,667,109</u>	<u>20,011,192</u>	<u>1,655,917</u>	<u>21,267,900</u>
Excess Revenues (Expenditures)	<u>(2,125,461)</u>	<u>(2,125,461)</u>	<u>2,095,136</u>	<u>4,220,597</u>	<u>1,599,851</u>
OTHER FINANCING SOURCES (USES)					
Issuance of Debt	-	-	-	-	-
Transfers In (Out)	(343,819)	(343,819)	(653,664)	(309,845)	(464,356)
Total Other Financing Sources (Uses)	<u>(343,819)</u>	<u>(343,819)</u>	<u>(653,664)</u>	<u>(309,845)</u>	<u>(464,356)</u>
Net Change in Fund Balance	<u>(2,469,280)</u>	<u>(2,469,280)</u>	<u>1,441,472</u>	<u>3,910,752</u>	<u>1,135,495</u>
FUND BALANCE, BEGINNING OF YEAR	<u>12,248,247</u>	<u>12,248,247</u>	<u>18,161,317</u>	<u>5,913,070</u>	<u>17,025,822</u>
FUND BALANCE, END OF YEAR	<u>\$ 9,778,967</u>	<u>\$ 9,778,967</u>	<u>\$ 19,602,789</u>	<u>\$ 9,823,822</u>	<u>\$ 18,161,317</u>

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Budget</u>		<u>Final Budget - Positive (Negative)</u>	
REVENUES					
Taxes:					
Property Taxes	\$ 10,272,000	\$ 10,272,000	\$ 10,312,694	\$ 40,694	\$ 8,723,593
Sales Tax	482,797	482,797	790,008	307,211	688,701
Replacement Monies	100,340	100,340	100,340	-	100,340
Revenue Sharing	2,000,000	2,000,000	2,000,000	-	1,994,570
Interest on Delinquent Taxes	30,000	30,000	75,754	45,754	61,352
Licenses and Permits	130,000	130,000	134,300	4,300	150,134
Intergovernmental - Program Specific	493,600	493,600	552,185	58,585	523,328
Charges for Services	700,819	716,669	1,205,503	488,834	884,124
Fines and Court Costs	189,500	189,500	259,178	69,678	240,147
Miscellaneous Revenue	-	19,868	38,026	18,158	44,438
Total Revenue	14,399,056	14,434,774	15,467,988	1,033,214	13,410,727
EXPENDITURES					
Public Safety:					
Sheriff					
Current:					
Personnel Services	3,064,483	3,060,983	3,021,099	39,884	2,914,979
Personnel Benefits	1,710,519	1,714,019	1,552,095	161,924	997,682
Contractual and Other	719,480	719,480	568,651	150,829	483,156
Capital Outlay	-	-	-	-	-
Total Sheriff	5,494,482	5,494,482	5,141,845	352,637	4,395,817
Justice Fund Trusts					
Current:					
Contractual and Other	-	30,318	7,787	22,531	11,502
Capital Outlay	-	-	-	-	-
Total Justice Fund Trusts	-	30,318	7,787	22,531	11,502
Jail					
Current:					
Personnel Services	3,139,193	3,139,193	2,970,535	168,658	2,879,759
Personnel Benefits	1,929,153	1,929,153	1,759,747	169,406	1,065,745
Contractual and Other	2,709,398	2,709,398	2,569,919	139,479	3,050,675
Total Jail	7,777,744	7,777,744	7,300,201	477,543	6,996,179
Total Public Safety	13,272,226	13,302,544	12,449,833	852,711	11,403,498
Legal & Judicial:					
County Prosecutor					
Current:					
Personnel Services	1,183,647	1,183,647	1,168,662	14,985	1,035,923
Personnel Benefits	585,305	585,305	554,882	30,423	367,135
Contractual and Other	66,795	66,795	40,971	25,824	44,004
Total Prosecutor	1,835,747	1,835,747	1,764,515	71,232	1,447,062

(Continued)

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Budget</u>		<u>Final Budget - Positive (Negative)</u>	
Justice Fund Trust					
Current:					
Contractual and Other	-	5,400	5,368	32	24,095
Total Justice Fund	-	5,400	5,368	32	24,095
Total Legal and Judicial	1,835,747	1,841,147	1,769,883	71,264	1,471,157
Total Expenditures	15,107,973	15,143,691	14,219,716	923,975	12,874,655
Excess Revenues (Expenditures)	(708,917)	(708,917)	1,248,272	1,957,189	536,072
FUND BALANCE, BEGINNING OF YEAR .	<u>5,353,362</u>	<u>5,353,362</u>	<u>6,802,154</u>	<u>1,448,792</u>	<u>6,266,082</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,644,445</u>	<u>\$ 4,644,445</u>	<u>\$ 8,050,426</u>	<u>\$ 3,405,981</u>	<u>\$ 6,802,154</u>

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Taxes:				
Property Taxes	\$ 1,725,438	\$ 2,639,720	\$ 914,282	\$ 1,250,038
Sales Taxes	152,726	228,092	75,366	215,053
Replacement Monies	16,518	16,518	-	16,518
Interest on Delinquent Taxes	7,000	21,383	14,383	19,713
Charges for Services	395,975	413,560	17,585	349,758
Highway Users	3,225,000	3,587,900	362,900	3,590,819
National Forest	-	45,003	45,003	46,183
Intergovernmental - Program Specific	-	1,880	1,880	89,662
Miscellaneous Revenue	-	5,049	5,049	11,780
Total Revenues	<u>5,522,657</u>	<u>6,959,105</u>	<u>1,436,448</u>	<u>5,589,524</u>
EXPENDITURES				
Road & Bridge				
Current:				
Personnel Services	1,522,510	1,473,562	48,948	1,422,776
Personnel Benefits	988,603	909,724	78,879	887,014
Contractual and Other	3,276,755	3,065,134	211,621	3,137,334
Capital Outlay	595,000	535,133	59,867	180,383
Total Road & Bridge	<u>6,382,868</u>	<u>5,983,553</u>	<u>399,315</u>	<u>5,627,507</u>
Engineer				
Current:				
Personnel Services	82,536	75,598	6,938	55,117
Personnel Benefits	36,263	32,859	3,404	27,533
Contractual and Other	20,990	4,692	16,298	4,876
Capital Outlay	-	-	-	-
Total Engineer	<u>139,789</u>	<u>113,149</u>	<u>26,640</u>	<u>87,526</u>
Total Expenditures	<u>6,522,657</u>	<u>6,096,702</u>	<u>425,955</u>	<u>5,715,033</u>
Excess Revenues (Expenditures)	(1,000,000)	862,403	1,862,403	(125,509)
FUND BALANCE, BEGINNING OF YEAR ..	<u>2,790,285</u>	<u>3,686,768</u>	<u>896,483</u>	<u>3,812,277</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 1,790,285</u></u>	<u><u>\$ 4,549,171</u></u>	<u><u>\$ 2,758,886</u></u>	<u><u>\$ 3,686,768</u></u>

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Taxes:					
Property Taxes	\$ 1,805,500	\$ 1,805,500	\$ 1,816,637	\$ 11,137	\$ 1,744,815
Sales Tax	50,487	67,487	96,978	29,491	89,662
Replacement Monies	23,087	23,087	23,087	-	23,087
Interest on Delinquent Taxes	4,500	4,500	14,346	9,846	12,295
Intergovernmental - Program Specific	18,000	18,000	19,952	1,952	20,889
Investment Income	15,000	15,000	33,170	18,170	51,103
Charges for Services	1,781,462	1,781,462	1,811,836	30,374	1,987,778
Miscellaneous	-	-	56,333	56,333	65,670
Total Revenues	<u>3,698,036</u>	<u>3,715,036</u>	<u>3,872,339</u>	<u>157,303</u>	<u>3,995,299</u>
EXPENDITURES					
Current:					
Contractual and Other	3,711,636	3,728,636	3,736,411	(7,775)	3,538,895
Capital Outlay	435,000	435,000	383,677	51,323	202,760
Total Expenditures	<u>4,146,636</u>	<u>4,163,636</u>	<u>4,120,088</u>	<u>43,548</u>	<u>3,741,655</u>
Excess Revenues (Expenditures)	(448,600)	(448,600)	(247,749)	200,851	253,644
FUND BALANCE, BEGINNING OF YEAR .	<u>1,996,092</u>	<u>1,996,092</u>	<u>2,836,201</u>	<u>840,109</u>	<u>2,582,557</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,547,492</u>	<u>\$ 1,547,492</u>	<u>\$ 2,588,452</u>	<u>\$ 1,040,960</u>	<u>\$ 2,836,201</u>

**BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION**

GRANTS

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

For the Fiscal Year Ended September 30, 2020

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Intergovernmental - Program Specific	\$ 6,298,769	\$ 4,984,626	\$ (1,314,143)	\$ 2,779,024
Charges for Services	249,504	354,294	104,790	175,011
Miscellaneous	-	5,314	5,314	124
Total Revenues	<u>6,548,273</u>	<u>5,344,234</u>	<u>(1,204,039)</u>	<u>2,954,159</u>
EXPENDITURES				
Health:				
Current:				
Personnel Services	-	-	-	7,000
Personnel Benefits	-	-	-	-
Contractual and Other	65,451	65,451	-	138,479
Capital Outlay	-	-	-	-
Total Health	<u>65,451</u>	<u>65,451</u>	<u>-</u>	<u>145,479</u>
Culture and Recreation:				
Current:				
Contractual and Other	919,301	669,588	249,713	259,373
Capital Outlay	558,180	617,837	(59,657)	-
Total Health	<u>1,477,481</u>	<u>1,287,425</u>	<u>190,056</u>	<u>259,373</u>
General Government:				
Current:				
Contractual and Other	5,250	4,999	251	-
Total General Government	<u>5,250</u>	<u>4,999</u>	<u>251</u>	<u>-</u>
Public Safety:				
Current:				
Personnel Services	52,300	31,018	21,282	30,254
Personnel Benefits	11,520	6,703	4,817	6,444
Contractual and Other	71,321	53,325	17,996	233,309
Capital Outlay	20,048	-	20,048	64,535
Total Public Safety	<u>155,189</u>	<u>91,046</u>	<u>64,143</u>	<u>334,542</u>
Legal and Judicial:				
Current:				
Personnel Services	1,414,231	1,093,632	320,599	420,524
Personnel Benefits	722,256	587,962	134,294	161,519
Contractual and Other	2,379,540	1,859,224	520,316	1,727,831
Total Legal and Judicial	<u>4,516,027</u>	<u>3,540,818</u>	<u>975,209</u>	<u>2,309,874</u>
Roads:				
Current:				
Contractual and Other	233,281	199,014	34,267	470,955
Capital Outlay	95,594	95,594	-	4,406
Total Roads	<u>328,875</u>	<u>294,608</u>	<u>34,267</u>	<u>475,361</u>
Total All Expenditures	<u>6,548,273</u>	<u>5,284,347</u>	<u>1,263,926</u>	<u>3,524,629</u>
Excess Revenues (Expenditures)	-	59,887	59,887	(570,470)
OTHER FINANCING SOURCES (USES):				
Transfers In (Out)	-	135,000	135,000	-
Net Change In Fund Balance	-	194,887	194,887	(570,470)
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>1,068,283</u>	<u>1,068,283</u>	<u>1,638,753</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 1,263,170</u>	<u>\$ 1,263,170</u>	<u>\$ 1,068,283</u>

BANNOCK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Employer's Share of Net Pension Liability
PERSI -- Base Plan

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.005379424	0.005281272	0.005345184	0.005444277	0.00566255	0.005783553
Employer's proportionate share of the net pension liability	\$ 12,491,734	\$ 6,028,425	\$ 7,884,240	\$ 8,557,468	\$11,478,859	\$ 7,615,998
Employer's covered payroll	19,065,677	17,780,998	17,059,531	16,132,915	16,451,504	16,051,160
Employer's proportional share of the net pension liability as a	65.52%	33.90%	46.22%	53.04%	69.77%	47.45%
Plan fiduciary net position as a percentage of the total pension	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30, 2020.

Schedule of Employer Contributions
PERSI -- Base Plan

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 2,316,585	\$ 2,060,123	\$ 2,075,757	\$ 1,835,876	\$ 1,900,408	\$ 1,891,811
Contributions in relation to the statutorily required contribution	<u>(2,316,585)</u>	<u>(2,060,123)</u>	<u>(2,075,757)</u>	<u>(1,835,876)</u>	<u>(1,900,408)</u>	<u>(1,857,912)</u>
Contribution (deficiency) excess	-	-	-	-	-	33,899.00
Employer's covered payroll	\$ 19,241,676	\$ 18,115,589	\$17,188,433	\$16,799,160	\$16,583,510	\$16,032,673
Contributions as a percentage of covered payroll	12.04%	11.37%	12.08%	10.93%	10.15%	11.80%

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

Data reported is measured as of September 30, 2020.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability beginning	\$ 2,481,134	\$ 1,989,916	\$ 1,889,969
Service cost	143,291	115,322	98,830
Interest on total OPEB liability	100,325	72,397	68,440
Benefit payments	(104,971)	(74,163)	(67,323)
Difference between expected and actual experience	-	442,259	-
Assumption changes	<u>189,184</u>	<u>(64,597)</u>	<u>-</u>
Net change in total OPEB Liability	<u>327,829</u>	<u>491,218</u>	<u>99,947</u>
Total OPEB liability-ending	<u>\$ 2,808,963</u>	<u>\$ 2,481,134</u>	<u>\$ 1,989,916</u>
Covered payroll	\$ 16,694,397	\$ 16,208,152	\$16,132,798
Total OPEB liability as a percentage of covered employee payroll	17.0%	15.3%	12.3%

Notes to Schedule:

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

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

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

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

BANNOCK COUNTY, IDAHO

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

September 30, 2020

I. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Basis of Budgetary Accounting

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

B. Budgetary Information

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

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

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

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

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

Expenditures may not exceed budgeted appropriations for personnel services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues. During the year, \$954,309 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the General Government Trust overspent by \$104,603 and the Juvenile Probation Trust overspent by \$48,326; these overages were covered by fund balances. Within the District Court Fund, the District Court Trust Department overspent by \$6,687; there were sufficient fund balances to cover this overage. Within the Parks and Recreation Fund, the Event Center/Wellness Complex Trust overspent by \$37,234; there were sufficient fund balances to cover this overage.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000302516

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:	0.000001914

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000034605

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:	0.000085012

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:	0.000098814

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:	0.000017613

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:	0.000580574

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000000000

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000099002

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000229982

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:	0.000015113

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

Maximum tax levy:	0.000600000
Current tax levy:	0.000047395

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:	0.000030244

(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

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

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

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

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

BANNOCK COUNTY, IDAHO

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

September 30, 2020

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
ASSETS				
Cash and Cash Equivalents	\$ 421,466	\$ 895	\$ 32,608	\$ 71,697
Cash with Paying Agent	-	-	-	37,220
Investments	1,548,001	3,288	119,766	263,338
Inventory	-	-	-	-
Intergovernmental Receivables	120,796	352	6,907	9,123
Grant Revenue Receivable	-	-	-	-
Taxes Receivable	50,705	303	3,866	10,971
Fees Receivable	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	\$ 2,140,968	\$ 4,838	\$ 163,147	\$ 392,349
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 41,997	\$ -	\$ 40,154	\$ 36,887
Direct Deposit Payable	33,586	-	-	4,159
Prepaid Revenue	-	-	-	-
Total Liabilities	75,583	-	40,154	41,046
Deferred Inflows:				
Unavailable Property Taxes	44,620	267	3,402	9,654
Taxes Received in Advance	17,302	104	2,285	3,219
Total Deferred Inflows	61,922	371	5,687	12,873
Fund Balance:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
Grants	-	-	-	-
Funding source restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	601,039	1,117	29,326	84,608
Assigned for:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	3,350	87,980	253,822
Agriculture	-	-	-	-
Legal and Judicial	1,402,424	-	-	-
Total Fund Balance	2,003,463	4,467	117,306	338,430
Total Liabilities, Deferred Inflows and Fund Balance	\$ 2,140,968	\$ 4,838	\$ 163,147	\$ 392,349

(Continued)

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
\$ 41,065	\$ 5,220	\$ 523,507	\$ 24,869	\$ 156,747	\$ 147,577
-	-	-	-	-	-
150,825	19,173	1,922,787	91,342	575,714	542,028
-	-	-	-	738	-
15,634	2,451	64,593	572	6,804	28,761
-	-	-	-	-	-
15,996	3,161	92,082	-	14,974	34,711
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 223,520</u>	<u>\$ 30,005</u>	<u>\$ 2,602,969</u>	<u>\$ 116,783</u>	<u>\$ 754,977</u>	<u>\$ 753,077</u>
\$ -	\$ -	\$ 24,132	\$ -	\$ 92,722	\$ 39,878
-	-	26,831	-	14,042	19,130
-	-	-	-	-	-
-	-	50,963	-	106,764	59,008
14,077	2,781	81,032	-	13,177	30,546
5,593	1,046	28,646	-	5,426	14,461
19,670	3,827	109,678	-	18,603	45,007
-	-	-	-	738	-
-	-	-	-	-	-
-	-	-	-	-	-
50,963	6,545	732,698	29,196	157,402	162,266
-	-	-	-	-	486,796
-	-	-	-	-	-
152,887	-	718,045	-	-	-
-	19,633	-	87,587	471,470	-
-	-	-	-	-	-
-	-	991,585	-	-	-
203,850	26,178	2,442,328	116,783	629,610	649,062
<u>\$ 223,520</u>	<u>\$ 30,005</u>	<u>\$ 2,602,969</u>	<u>\$ 116,783</u>	<u>\$ 754,977</u>	<u>\$ 753,077</u>

(Continued)

BANNOCK COUNTY, IDAHO

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)**

September 30, 2020

	Special Revenue Funds			
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT
ASSETS				
Cash and Cash Equivalents	\$ 10,509	\$ 64,681	\$ 28,573	\$ 310,700
Cash with Paying Agent	-	-	-	-
Investments	38,598	237,567	104,947	1,141,169
Inventory	-	330,223	123,741	-
Intergovernmental Receivables	2,484	8,566	99	-
Grant Revenue Receivables	-	-	-	-
Taxes Receivables	3,351	6,776	4,650	-
Fees Receivable	-	630	-	-
Prepaid Assets	-	-	-	-
Total Assets	\$ 54,942	\$ 648,443	\$ 262,010	\$ 1,451,869
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 23,026	\$ 47,792	\$ 4,458	\$ 176,494
Direct Deposit Payable	-	1,077	783	-
Prepaid Revenue	-	-	-	-
Total Liabilities	23,026	48,869	5,241	176,494
Deferred Inflows:				
Unavailable Property Taxes	2,949	5,963	4,092	-
Taxes Received in Advance	871	1,948	1,678	-
Total Deferred Inflows	3,820	7,911	5,770	-
Fund Balance:				
Nonspendable:				
Inventories	-	330,223	123,741	-
Restricted:				
Grants	-	-	-	-
Funding Source Restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	7,024	147,916	62,750	956,531
Assigned for:				
General Government	-	-	-	318,844
Public Safety	-	-	-	-
Health and Welfare	-	-	64,508	-
Culture and Recreation	21,072	-	-	-
Agriculture	-	113,524	-	-
Legal and Judicial	-	-	-	-
Total Fund Balance	28,096	591,663	250,999	1,275,375
Total Liabilities, Deferred Inflows and Fund Balance	\$ 54,942	\$ 648,443	\$ 262,010	\$ 1,451,869

(Continued)

Special Revenue Funds

Snowmobile	County Boat	Juvenile Facility	2020 Total
\$ 28,580	\$ 6,198	\$ 131,105	\$ 2,005,997
-	-	-	37,220
104,972	22,764	480,800	7,367,079
-	-	-	454,702
-	-	2,263	269,405
-	-	-	-
-	-	-	241,546
-	-	-	630
-	-	-	-
<u>\$ 133,552</u>	<u>\$ 28,962</u>	<u>\$ 614,168</u>	<u>\$ 10,376,579</u>
\$ 6	\$ 15,090	\$ 38,900	\$ 581,536
-	-	14,935	114,543
-	-	50,000	50,000
<u>6</u>	<u>15,090</u>	<u>103,835</u>	<u>746,079</u>
-	-	-	212,560
-	-	-	82,579
-	-	-	295,139
-	-	-	454,702
-	-	-	-
-	-	510,333	510,333
66,773	10,404	-	3,106,558
-	-	-	805,640
-	-	-	-
-	-	-	935,440
66,773	3,468	-	1,015,155
-	-	-	113,524
-	-	-	2,394,009
<u>133,546</u>	<u>13,872</u>	<u>510,333</u>	<u>9,335,361</u>
<u>\$ 133,552</u>	<u>\$ 28,962</u>	<u>\$ 614,168</u>	<u>\$ 10,376,579</u>

BANNOCK COUNTY, IDAHO

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

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

	District Court	Fair District	Fair Maintenance	Fair Exhibit
REVENUES				
Taxes:				
Property Taxes.....	\$ 1,571,135	\$ 9,919	\$ 176,969	\$ 437,712
Sales Tax.....	113,889	1,298	25,646	30,076
Liquor Tax.....	55,000	-	-	-
Replacement Monies.....	14,045	110	5,103	4,415
Interest on Delinquent Taxes.....	13,085	48	653	2,607
Interest on Investments.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services.....	226,251	-	-	15,215
Intergovernmental - Program Specific.....	11,922	-	-	888
Intergovernmental - General.....	-	-	-	-
Fines and Court Costs.....	527,095	-	-	-
Miscellaneous.....	1,018	-	500	-
Total Revenue.....	2,533,440	11,375	208,871	490,913
EXPENDITURES				
Current:				
General Government.....	-	-	-	-
Public Safety.....	-	-	-	-
Roads.....	-	-	-	-
Health.....	-	-	-	-
Welfare.....	-	-	-	-
Culture and Recreation.....	-	11,000	110,131	406,335
Agriculture.....	-	-	-	-
Legal and Judicial.....	2,442,402	-	-	-
Capital Outlay.....	-	-	172,427	-
Debt Service:				
Principal.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	2,442,402	11,000	282,558	406,335
Excess Revenues (Expenditures).....	91,038	375	(73,687)	84,578
Other Financing Sources (Uses).....				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balance.....	91,038	375	(73,687)	84,578
FUND BALANCE, BEGINNING OF YEAR.....	1,912,425	4,092	190,993	253,852
FUND BALANCE, END OF YEAR.....	\$ 2,003,463	\$ 4,467	\$ 117,306	\$ 338,430

Special Revenue Funds

Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal	Veterans Memorial
\$ 512,702	\$ 91,525	\$ 3,007,479	\$ -	\$ 512,050	\$ 1,190,383	\$ 78,188
56,880	8,795	225,047	2,289	21,215	91,079	9,071
-	-	-	52,710	-	-	-
6,015	1,016	15,863	-	-	12,127	675
4,124	700	22,769	-	3,680	9,034	541
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	215,454	-	205,177	-	-
-	-	24	-	83	2,700	-
-	-	-	-	-	-	-
-	-	127,787	-	-	-	-
-	10,000	2,054	1,650	8,904	758	-
<u>579,721</u>	<u>112,036</u>	<u>3,616,477</u>	<u>56,649</u>	<u>751,109</u>	<u>1,306,081</u>	<u>88,475</u>
-	-	-	-	-	1,294,129	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
579,342	-	-	-	-	-	-
-	-	1,351,337	-	-	-	-
-	108,170	-	29,850	1,035,109	-	85,959
-	-	-	-	-	-	-
-	-	1,790,144	-	-	-	-
-	-	-	-	101,159	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>579,342</u>	<u>108,170</u>	<u>3,141,481</u>	<u>29,850</u>	<u>1,136,268</u>	<u>1,294,129</u>	<u>85,959</u>
<u>379</u>	<u>3,866</u>	<u>474,996</u>	<u>26,799</u>	<u>(385,159)</u>	<u>11,952</u>	<u>2,516</u>
-	-	-	-	518,664	-	-
-	-	-	-	518,664	-	-
<u>379</u>	<u>3,866</u>	<u>474,996</u>	<u>26,799</u>	<u>133,505</u>	<u>11,952</u>	<u>2,516</u>
<u>203,471</u>	<u>22,312</u>	<u>1,967,332</u>	<u>89,984</u>	<u>496,105</u>	<u>637,110</u>	<u>25,580</u>
<u>\$ 203,850</u>	<u>\$ 26,178</u>	<u>\$ 2,442,328</u>	<u>\$ 116,783</u>	<u>\$ 629,610</u>	<u>\$ 649,062</u>	<u>\$ 28,096</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
REVENUES				
Taxes:				
Property Taxes.....	\$ 244,593	\$ 156,480	\$ -	\$ -
Sales Tax	31,551	-	-	-
Liquor Tax.....	-	-	-	-
Replacement Monies	4,159	2,805	-	-
Interest on Delinquent Taxes.....	1,540	1,084	-	-
Interest on Investments	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services	18,373	-	-	-
Intergovernmental - Program Specific.....	107,630	4,700	-	21,988
Intergovernmental - General.....	-	-	557,049	-
Fines and Court Costs.....	-	-	-	-
Miscellaneous.....	-	-	76,002	-
Total Revenue.....	407,846	165,069	633,051	21,988
EXPENDITURES				
Current:				
General Government.....	-	-	420,200	-
Public Safety.....	-	-	-	-
Roads	-	-	-	-
Health	-	133,296	-	-
Welfare.....	-	-	-	-
Culture and Recreation	-	-	-	20,261
Agriculture	315,067	-	-	-
Legal and Judicial.....	-	-	-	-
Capital Outlay.....	-	-	93,276	-
Debt Service:				
Principal.....	-	-	207,848	-
Interest and Fiscal Charges.....	-	-	949	-
Total Expenditures.....	315,067	133,296	722,273	20,261
Excess Revenues (Expenditures).....	92,779	31,773	(89,222)	1,727
Other Financing Sources (Uses)				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	92,779	31,773	(89,222)	1,727
FUND BALANCE, BEGINNING OF YEAR ...	498,884	219,226	1,364,597	131,819
FUND BALANCE, END OF YEAR.....	\$ 591,663	\$ 250,999	\$ 1,275,375	\$ 133,546

Special Revenue Funds

County Boat	Juvenile Facility	2020 Total	2019 Total
\$ -	\$ -	\$ 7,989,135	\$ 9,182,406
-	-	616,836	654,914
-	-	107,710	98,257
-	-	66,333	89,419
-	-	59,865	50,113
-	-	-	51,103
12,545	-	12,545	23,602
-	1,112,457	1,792,927	3,811,158
-	50,052	199,987	232,740
-	-	557,049	540,018
-	-	654,882	608,666
-	498	101,384	241,463
<u>12,545</u>	<u>1,163,007</u>	<u>12,158,653</u>	<u>15,583,859</u>
-	-	\$ 1,714,329	1,297,886
-	1,026,496	1,026,496	1,009,442
-	-	-	-
-	-	712,638	4,308,271
-	-	1,351,337	1,419,425
15,090	-	1,821,905	1,749,305
-	-	315,067	371,064
-	-	4,232,546	4,218,354
-	66,261	433,123	617,758
-	-	207,848	206,903
-	-	949	1,894
<u>15,090</u>	<u>1,092,757</u>	<u>11,816,238</u>	<u>15,200,302</u>
<u>(2,545)</u>	<u>70,250</u>	<u>342,415</u>	<u>383,557</u>
-	-	518,664	464,356
-	-	518,664	464,356
<u>(2,545)</u>	<u>70,250</u>	<u>861,079</u>	<u>847,913</u>
<u>16,417</u>	<u>440,083</u>	<u>8,474,282</u>	<u>10,462,570</u>
<u>\$ 13,872</u>	<u>\$ 510,333</u>	<u>\$ 9,335,361</u>	<u>\$ 11,310,483</u>



This page contains no financial information.

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget -</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>	
REVENUES					
Taxes:					
Property Taxes	\$ 1,558,783	\$ 1,558,783	\$ 1,571,135	\$ 12,352	\$ 1,662,993
Sales Tax	69,063	69,063	113,889	44,826	111,187
Liquor Apportionment	55,000	55,000	55,000	-	25,546
Replacement Monies	14,045	14,045	14,045	-	14,045
Interest on Delinquent Taxes	4,000	4,000	13,085	9,085	11,679
Charges for Services	207,473	236,215	226,251	(9,964)	252,833
Intergovernmental-Program Specific	-	-	11,922	11,922	-
Fines and Court Costs	360,000	400,517	527,095	126,578	519,430
Miscellaneous	-	800	1,018	218	19,925
Total Revenues	2,268,364	2,338,423	2,533,440	195,017	2,617,638
EXPENDITURES					
District Court					
Current:					
Personnel Services	1,365,479	1,365,479	1,306,095	59,384	1,266,168
Personnel Benefits	836,200	836,200	788,440	47,760	747,751
Contractual and Other	316,685	316,685	271,121	45,564	379,626
Capital Outlay	-	-	-	-	-
Total District Court	2,518,364	2,518,364	2,365,656	152,708	2,393,545
District Court Trusts					
Current:					
Contractual and Other	-	70,059	76,746	(6,687)	93,329
Total District Court Trusts	-	70,059	76,746	(6,687)	93,329
Total Expenditures	2,518,364	2,588,423	2,442,402	146,021	2,486,874
Excess Revenues (Expenditures)	(250,000)	(250,000)	91,038	341,038	130,764
FUND BALANCE, BEGINNING OF YEAR . .	914,698	914,698	1,912,425	997,727	1,781,661
FUND BALANCE, END OF YEAR	\$ 664,698	\$ 664,698	\$ 2,003,463	\$ 1,338,765	\$ 1,912,425

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 9,861	\$ 9,919	\$ 58	\$ 9,747
Sales Tax	987	1,298	311	1,252
Replacement Monies	110	110	-	110
Interest on Delinquent Taxes	42	48	6	65
Miscellaneous	-	-	-	4
Total Revenues	11,000	11,375	375	11,178
EXPENDITURES				
Current:				
Contractual and Other	11,000	11,000	-	11,000
Capital Outlay	-	-	-	-
Total Expenditures	11,000	11,000	-	11,000
Excess Revenues (Expenditures)	-	375	375	178
FUND BALANCE, BEGINNING OF YEAR	3,431	4,092	661	3,914
FUND BALANCE, END OF YEAR	\$ 3,431	\$ 4,467	\$ 1,036	\$ 4,092

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget - Positive (Negative)</u>	
REVENUES					
Taxes:					
Property Taxes	\$ 178,266	\$ 178,266	\$ 176,969	\$ (1,297)	\$ 75,100
Sales Tax	18,831	18,831	25,646	6,815	20,997
Replacement Monies	5,103	5,103	5,103	-	5,103
Interest on Delinquent Taxes	900	900	653	(247)	1,086
Miscellaneous	-	-	500	500	540
Total Revenues	203,100	203,100	208,871	5,771	102,826
EXPENDITURES					
Current:					
Contractual and Other	183,100	145,600	110,131	35,469	80,747
Capital Outlay	135,000	172,500	172,427	73	10,781
Total Expenditures	318,100	318,100	282,558	35,542	91,528
Excess Revenues (Expenditures)	(115,000)	(115,000)	(73,687)	41,313	11,298
FUND BALANCE, BEGINNING OF YEAR	178,266	178,266	190,993	12,727	179,695
FUND BALANCE, END OF YEAR	\$ 63,266	\$ 63,266	\$ 117,306	\$ 54,040	\$ 190,993

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget - Positive (Negative)</u>	
REVENUES					
Taxes:					
Property Taxes	\$ 437,934	\$ 437,934	\$ 437,712	\$ (222)	\$ 310,266
Sales Tax	14,860	14,860	30,076	15,216	23,477
Replacement Monies	4,415	4,415	4,415	-	4,415
Interest on Delinquent Taxes	1,500	1,500	2,607	1,107	2,235
Charges for Services	26,000	26,000	15,215	(10,785)	40,357
Intergovernmental-Program Specific	-	500	888	388	28,836
Total Revenues	484,709	485,209	490,913	5,704	409,586
EXPENDITURES					
Fair Administration:					
Current:					
Personnel Services	101,598	101,598	101,220	378	101,612
Personnel Benefits	71,407	71,407	66,819	4,588	63,735
Contractual and Other	20,000	20,000	8,947	11,053	15,206
Capital Outlay	-	-	-	-	-
Total Administration	193,005	193,005	176,986	16,019	180,553
Fair:					
Current:					
Personnel Services	5,500	5,500	3,300	2,200	4,900
Personnel Benefits	670	670	259	411	382
Contractual and Other	159,000	159,000	82,391	76,609	136,284
Total South Fair	165,170	165,170	85,950	79,220	141,566
4-H:					
Current:					
Personnel Services	62,175	62,175	62,188	(13)	60,130
Personnel Benefits	49,299	49,299	47,777	1,522	45,212
Contractual and Other	40,060	40,560	33,434	7,126	39,498
Total 4-H	151,534	152,034	143,399	8,635	144,840
Fair Trusts					
Current:					
Contractual and Other	-	-	-	-	17,650
Total Fair Trusts	-	-	-	-	17,650
Total Expenditures	509,709	510,209	406,335	103,874	484,609
Excess Revenues (Expenditures)	(25,000)	(25,000)	84,578	109,578	(75,023)
FUND BALANCE, BEGINNING OF YEAR ..	323,414	323,414	253,852	(69,562)	328,875
FUND BALANCE, END OF YEAR	\$ 298,414	\$ 298,414	\$ 338,430	\$ 40,016	\$ 253,852

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 509,122	\$ 512,702	\$ 3,580	\$ 509,032
Sales Tax	41,705	56,880	15,175	54,716
Replacement Monies	6,015	6,015	-	6,015
Interest on Delinquent Taxes	2,500	4,124	1,624	3,632
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	232
Total Revenues	559,342	579,721	20,379	573,627
EXPENDITURES				
Current:				
Contractual and Other	579,342	579,342	-	562,015
Total Expenditures	579,342	579,342	-	562,015
Excess Revenues (Expenditures)	(20,000)	379	20,379	11,612
FUND BALANCE, BEGINNING OF YEAR . .	163,050	203,471	40,421	191,859
FUND BALANCE, END OF YEAR	\$ 143,050	\$ 203,850	\$ 60,800	\$ 203,471

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 90,934	\$ 91,525	\$ 591	\$ 111,988
Sales Tax	5,921	8,795	2,874	9,217
Replacement Monies	1,015	1,016	1	1,015
Interest on Delinquent Taxes	300	700	400	663
Miscellaneous	10,000	10,000	-	52
Total Revenues	108,170	112,036	3,866	122,935
EXPENDITURES				
Current:				
Contractual and Other	98,170	108,170	(10,000)	115,843
Capital Outlay	10,000	-	10,000	-
Total Expenditures	108,170	108,170	-	115,843
Excess Revenues (Expenditures)	-	3,866	3,866	7,092
FUND BALANCE, BEGINNING OF YEAR ..	25,637	22,312	(3,325)	15,220
FUND BALANCE, END OF YEAR	\$ 25,637	\$ 26,178	\$ 541	\$ 22,312

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, 2020

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

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 2,991,172	\$ 3,007,479	\$ 16,307	\$ 2,907,480
Sales Tax	120,637	225,047	104,410	209,527
Replacement Monies	15,863	15,863	-	15,863
Intergovernmental-Program Specific	-	24	24	-
Interest on Delinquent Taxes	5,400	22,769	17,369	17,792
Charges for Services	173,000	215,454	42,454	204,658
Fines and Court Costs	70,000	127,787	57,787	89,236
Miscellaneous	-	2,054	2,054	1,264
Total Revenues	3,376,072	3,616,477	240,405	3,445,820
EXPENDITURES				
Administration:				
Current:				
Personnel Services	136,033	130,438	5,595	97,067
Personnel Benefits	86,487	80,015	6,472	52,942
Contractual and Other	38,700	26,479	12,221	34,421
Total Administration	261,220	236,932	24,288	184,430
Direct Assistance:				
Current:				
Contractual and Other	1,440,600	1,114,405	326,195	1,234,995
Total Direct Assistance	1,440,600	1,114,405	326,195	1,234,995
Total Welfare	1,701,820	1,351,337	350,483	1,419,425
Public Defenders:				
Current:				
Personnel Services	954,016	941,107	12,909	935,090
Personnel Benefits	509,986	473,849	36,137	453,125
Contractual and Other	395,250	343,701	51,549	343,265
Total Public Defenders	1,859,252	1,758,657	100,595	1,731,480
Court Appointed Public Defenders:				
Current:				
Contractual and Other	65,000	31,487	33,513	-
Total Public Defenders	65,000	31,487	33,513	-
Total Legal and Judicial	1,924,252	1,790,144	134,108	1,731,480
Total Expenditures	3,626,072	3,141,481	484,591	3,150,905
Excess Revenues (Expenditures)	(250,000)	474,996	724,996	294,915
FUND BALANCE, BEGINNING OF YEAR ..	1,206,326	1,967,332	761,006	1,672,417
FUND BALANCE, END OF YEAR	\$ 956,326	\$ 2,442,328	\$ 1,486,002	\$ 1,967,332

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budgeted Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Taxes:				
Sales Tax	\$ 2,289	\$ 2,289	\$ -	\$ 2,289
Liquor Tax	52,711	52,710	(1)	72,711
Miscellaneous	-	1,650	1,650	1,200
Total Revenues	<u>55,000</u>	<u>56,649</u>	<u>1,649</u>	<u>76,200</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>75,000</u>	<u>29,850</u>	<u>45,150</u>	<u>32,100</u>
Total Expenditures	<u>75,000</u>	<u>29,850</u>	<u>45,150</u>	<u>32,100</u>
Excess Revenues (Expenditures)	(20,000)	26,799	46,799	44,100
FUND BALANCE, BEGINNING OF YEAR	<u>60,784</u>	<u>89,984</u>	<u>29,200</u>	<u>45,884</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 40,784</u></u>	<u><u>\$ 116,783</u></u>	<u><u>\$ 75,999</u></u>	<u><u>\$ 89,984</u></u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budgeted Positive (Negative)</u>	
REVENUES					
Taxes:					
Property Taxes.....	\$ 510,100	\$ 510,100	\$ 512,050	\$ 1,950	\$ 433,661
Sales Tax.....	8,000	8,000	21,215	13,215	16,277
Intergovernmental-Program Specific	-	-	83	83	-
Interest on Delinquent Taxes.....	800	800	3,680	2,880	2,175
Charges for Services.....	166,000	183,891	205,177	21,286	284,059
Miscellaneous.....	-	-	8,904	8,904	28,440
Total Revenues.....	684,900	702,791	751,109	48,318	764,612
EXPENDITURES					
Event Center/Wellness Complex					
Current:					
Personnel Services.....	399,527	408,517	381,081	27,436	351,942
Personnel Benefits.....	254,303	256,103	233,160	22,943	73,965
Contractual and Other.....	475,490	374,575	365,743	8,832	459,737
Capital Outlay.....	60,000	150,125	101,159	48,966	196,294
Total Event Center/Wellness Complex.....	1,189,320	1,189,320	1,081,143	108,177	1,081,938
Event Center/Wellness Complex Trusts					
Current:					
Contractual and Other.....	-	17,891	55,125	(37,234)	19,597
Total Event Center/Wellness Complex Trusts...	-	17,891	55,125	(37,234)	19,597
Total Expenditures.....	1,189,320	1,207,211	1,136,268	70,943	1,101,535
Excess Revenues (Expenditures).....	(504,420)	(504,420)	(385,159)	119,261	(336,923)
OTHER FINANCING SOURCES (Uses)					
Transfers In (Out).....	513,819	513,819	518,664	4,845	464,356
Total Other Financing Sources (Uses).....	513,819	513,819	518,664	4,845	464,356
Net Change in Fund Balance.....	9,399	9,399	133,505	124,106	127,433
FUND BALANCE, BEGINNING OF YEAR.....	135,915	135,915	496,105	360,190	368,672
FUND BALANCE, END OF YEAR.....	\$ 145,314	\$ 145,314	\$ 629,610	\$ 484,296	\$ 496,105

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, 2020

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

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes	\$ 1,184,880	\$ 1,190,383	\$ 5,503	\$ 980,809
Sales Tax	53,796	91,079	37,283	78,350
Replacement Monies	12,127	12,127	-	12,127
Interest on Delinquent Taxes	3,650	9,034	5,384	7,679
Intergovernmental-Program Specific	-	2,700	2,700	-
Miscellaneous	-	758	758	594
Total Revenues	1,254,453	1,306,081	51,628	1,079,559
EXPENDITURES				
Current:				
Personnel Services	719,197	702,630	16,567	556,769
Personnel Benefits	451,256	428,239	23,017	344,965
Contractual and Other	284,000	163,260	120,740	196,852
Capital Outlay	-	-	-	-
Total Expenditures	1,454,453	1,294,129	160,324	1,098,586
Excess Revenues (Expenditures)	(200,000)	11,952	211,952	(19,027)
FUND BALANCE, BEGINNING OF YEAR ..	539,597	637,110	97,513	656,137
FUND BALANCE, END OF YEAR	\$ 339,597	\$ 649,062	\$ 309,465	\$ 637,110

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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Taxes:				
Property Taxes	\$ 77,863	\$ 78,188	\$ 325	\$ 68,479
Sales Tax	6,433	9,071	2,638	8,427
Replacement Monies	675	675	-	675
Interest on Delinquent Taxes	350	541	191	467
Miscellaneous	-	-	-	30
Total Revenues	85,321	88,475	3,154	78,078
EXPENDITURES				
Current:				
Contractual and Other	86,321	85,959	362	77,527
Total Expenditures	86,321	85,959	362	77,527
Excess Revenues (Expenditures)	(1,000)	2,516	3,516	551
FUND BALANCE, BEGINNING OF YEAR . .	21,346	25,580	4,234	25,029
FUND BALANCE, END OF YEAR	\$ 20,346	\$ 28,096	\$ 7,750	\$ 25,580

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Taxes:				
Property Taxes.....	\$ 244,171	\$ 244,593	\$ 422	\$ 217,695
Sales Tax.....	24,395	31,551	7,156	29,536
Replacement Monies.....	4,159	4,159	-	4,159
Interest on Delinquent Taxes.....	400	1,540	1,140	1,654
Intergovernmental-Program Specifics.....	-	107,630	107,630	161,740
Charges for Services.....	25,000	18,373	(6,627)	9,822
Miscellaneous.....	-	-	-	10,282
Total Revenues.....	<u>298,125</u>	<u>407,846</u>	<u>109,721</u>	<u>434,888</u>
EXPENDITURES				
Current:				
Personnel Services.....	91,060	72,934	18,126	80,309
Personnel Benefits.....	38,057	32,702	5,355	31,812
Contractual and Other.....	267,265	209,431	57,834	258,943
Capital Outlay.....	-	-	-	15,869
Total Expenditures.....	<u>396,382</u>	<u>315,067</u>	<u>81,315</u>	<u>386,933</u>
Excess Revenues (Expenditures).....	(98,257)	92,779	191,036	47,955
FUND BALANCE, BEGINNING OF YEAR...	<u>331,654</u>	<u>498,884</u>	<u>167,230</u>	<u>450,929</u>
FUND BALANCE, END OF YEAR.....	<u>\$ 233,397</u>	<u>\$ 591,663</u>	<u>\$ 358,266</u>	<u>\$ 498,884</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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Taxes:				
Property Taxes.....	\$ 155,820	\$ 156,480	\$ 660	\$ 150,341
Replacement Monies.....	2,805	2,805	-	2,805
Interest on Delinquent Taxes.....	700	1,084	384	986
Intergovernmental - Program Specific.....	7,000	4,700	(2,300)	-
Miscellaneous.....	-	-	-	16,579
Total Revenues.....	166,325	165,069	(1,256)	170,711
EXPENDITURES				
Current:				
Personnel Services.....	64,526	56,338	8,188	56,012
Personnel Benefits.....	31,586	28,083	3,503	27,445
Contractual and Other.....	115,400	48,875	66,525	123,904
Capital Outlay.....	-	-	-	15,869
Total Expenditures.....	211,512	133,296	78,216	223,230
Excess Revenues (Expenditures).....	(45,187)	31,773	76,960	(52,519)
FUND BALANCE, BEGINNING OF YEAR.....	208,212	219,226	11,014	271,745
FUND BALANCE, END OF YEAR.....	\$ 163,025	\$ 250,999	\$ 87,974	\$ 219,226

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, 2020

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Intergovernmental - General	\$ 450,000	\$ 450,000	\$ 557,049	\$ 107,049	\$ 540,018
Miscellaneous	-	75,000	76,002	1,002	56,350
Total Revenues	<u>450,000</u>	<u>525,000</u>	<u>633,051</u>	<u>108,051</u>	<u>596,368</u>
EXPENDITURES					
Current:					
Contractual and Other	200,000	235,000	420,200	(185,200)	199,300
Capital Outlay	327,334	367,334	93,276	274,058	176,185
Debt Service:					
Principal	209,000	209,000	207,848	1,152	206,903
Interest and Fiscal Charges	-	-	949	(949)	1,894
Total Expenditures	<u>736,334</u>	<u>811,334</u>	<u>722,273</u>	<u>89,061</u>	<u>584,282</u>
Excess Revenues (Expenditures)	(286,334)	(286,334)	(89,222)	197,112	12,086
FUND BALANCE, BEGINNING OF YEAR	<u>876,780</u>	<u>876,780</u>	<u>1,364,597</u>	<u>487,817</u>	<u>1,352,511</u>
FUND BALANCE, END OF YEAR	<u>\$ 590,446</u>	<u>\$ 590,446</u>	<u>\$ 1,275,375</u>	<u>\$ 684,929</u>	<u>\$ 1,364,597</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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
REVENUES				
Intergovernmental - Program Specific.....	\$ 16,000	\$ 21,988	\$ 5,988	\$ 21,660
Total Revenues.....	<u>16,000</u>	<u>21,988</u>	<u>5,988</u>	<u>21,660</u>
EXPENDITURES				
Current:				
Personnel Services.....	6,000	3,435	2,565	3,532
Personnel Benefits.....	748	337	411	326
Contractual and Other.....	18,295	16,489	1,806	15,380
Total Expenditures.....	<u>25,043</u>	<u>20,261</u>	<u>4,782</u>	<u>19,238</u>
Excess Revenues (Expenditures).....	(9,043)	1,727	10,770	2,422
FUND BALANCE, BEGINNING OF YEAR.....	<u>117,018</u>	<u>131,819</u>	<u>14,801</u>	<u>129,397</u>
FUND BALANCE, END OF YEAR.....	<u><u>\$ 107,975</u></u>	<u><u>\$ 133,546</u></u>	<u><u>\$ 25,571</u></u>	<u><u>\$ 131,819</u></u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Licenses and Permits	\$ 30,000	\$ 12,545	\$ (17,455)	\$ 23,602
Total Revenues	<u>30,000</u>	<u>12,545</u>	<u>(17,455)</u>	<u>23,602</u>
EXPENDITURES				
Current:				
Contractual and Other	<u>30,000</u>	<u>15,090</u>	<u>14,910</u>	<u>23,000</u>
Total Expenditures	<u>30,000</u>	<u>15,090</u>	<u>14,910</u>	<u>23,000</u>
Excess Revenues (Expenditures)	-	(2,545)	(2,545)	602
FUND BALANCE, BEGINNING OF YEAR ..	<u>20,294</u>	<u>16,417</u>	<u>(3,877)</u>	<u>15,815</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 20,294</u></u>	<u><u>\$ 13,872</u></u>	<u><u>\$ (6,422)</u></u>	<u><u>\$ 16,417</u></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, 2020
With Comparative Actual Amounts for the Year Ended September 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2019 Actual Amounts</u>
REVENUES				
Intergovernmental - Program Specific	\$ 22,000	\$ 50,052	\$ 28,052	\$ 27,251
Charges for Services	1,114,356	1,112,457	(1,899)	1,031,651
Miscellaneous	-	498	498	370
	<u>1,136,356</u>	<u>1,163,007</u>	<u>26,651</u>	<u>1,059,272</u>
EXPENDITURES				
Current:				
Personnel Services	626,689	593,873	32,816	578,172
Personnel Benefits	339,205	310,208	28,997	311,810
Contractual and Other	146,462	122,415	24,047	119,460
Capital Outlay	24,000	66,261	(42,261)	-
	<u>1,136,356</u>	<u>1,092,757</u>	<u>43,599</u>	<u>1,009,442</u>
Excess Revenues (Expenditures)	-	70,250	70,250	49,830
FUND BALANCE, BEGINNING OF YEAR	<u>509,430</u>	<u>440,083</u>	<u>(69,347)</u>	<u>390,253</u>
FUND BALANCE, END OF YEAR	<u>\$ 509,430</u>	<u>\$ 510,333</u>	<u>\$ 903</u>	<u>\$ 440,083</u>



Photo by Eldridge C. Kern Jr.

FIDUCIARY/AGENCY FUNDS

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

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

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

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

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

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

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

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

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020

	Balance Oct. 1, 2019	Additions	Deductions	Balance Sept. 30, 2020
<u>STATE FUND:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 796,892	\$ 10,564,957	\$ 10,430,459	\$ 931,390
Intergovernmental Receivable	-	-	-	-
Taxes Receivable	1,330	30,383	30,849	864
Total Assets	<u>\$ 798,222</u>	<u>\$ 10,595,340</u>	<u>\$ 10,461,308</u>	<u>\$ 932,254</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 658,871	\$ 10,430,284	\$ 10,556,765	\$ 532,390
Due to Others	139,351	10,690,244	10,429,731	399,864
Total Liabilities	<u>\$ 798,222</u>	<u>\$ 21,120,528</u>	<u>\$ 20,986,496</u>	<u>\$ 932,254</u>
<u>TAXING DISTRICTS:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 1,232,902	\$ 66,932,518	\$ 67,899,852	\$ 265,568
Intergovernmental Receivable	849,837	36,460	849,837	36,460
Taxes Receivable	2,409,217	61,149,432	61,699,443	1,859,206
Total Assets	<u>\$ 4,491,956</u>	<u>\$ 128,118,410</u>	<u>\$ 130,449,132</u>	<u>\$ 2,161,234</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 295	\$ 135,772,635	\$ 135,772,409	\$ 521
Due to Others	4,491,661	63,110,312	65,441,260	2,160,713
Total Liabilities	<u>\$ 4,491,956</u>	<u>\$ 198,882,947</u>	<u>\$ 201,213,669</u>	<u>\$ 2,161,234</u>
<u>UNAPPORTIONED LAND SALE:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 2,664	\$ 22,202	\$ 22,202	\$ 2,664
Total Assets	<u>\$ 2,664</u>	<u>\$ 22,202</u>	<u>\$ 22,202</u>	<u>\$ 2,664</u>
<u>Liabilities:</u>				
Accounts Payable	\$ -	\$ 22,202	\$ 22,202	\$ -
Due to Others	2,664	22,202	22,202	2,664
Total Liabilities	<u>\$ 2,664</u>	<u>\$ 44,404</u>	<u>\$ 44,404</u>	<u>\$ 2,664</u>
<u>RESTITUTION:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 110,078	\$ 303,130	\$ 296,349	\$ 116,859
Total Assets	<u>\$ 110,078</u>	<u>\$ 303,130</u>	<u>\$ 296,349</u>	<u>\$ 116,859</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 47,415	\$ 639,419	\$ 638,804	\$ 48,030
Due to Others	62,663	309,296	303,130	68,829
Total Liabilities	<u>\$ 110,078</u>	<u>\$ 948,715</u>	<u>\$ 941,934</u>	<u>\$ 116,859</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020

	<u>Balance Oct. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Sept. 30, 2020</u>
<u>COURT & CIVIL SUSPENSE:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 429,219	\$ 120,553	\$ 32,720	\$ 517,052
Total Assets	<u>\$ 429,219</u>	<u>\$ 120,553</u>	<u>\$ 32,720</u>	<u>\$ 517,052</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 429,219	\$ 120,553	\$ 32,720	\$ 517,052
Total Liabilities	<u>\$ 429,219</u>	<u>\$ 120,553</u>	<u>\$ 32,720</u>	<u>\$ 517,052</u>
<u>OTHER AGENCIES:</u>				
<u>Assets:</u>				
Cash and Investments	\$ 763,696	\$ 1,557,954	\$ 1,122,260	\$ 1,199,390
Total Assets	<u>\$ 763,696</u>	<u>\$ 1,557,954</u>	<u>\$ 1,122,260</u>	<u>\$ 1,199,390</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 126,622	\$ 1,296,432	\$ 1,314,191	\$ 108,863
Due to Others	637,074	1,052,133	598,680	1,090,527
Total Liabilities	<u>\$ 763,696</u>	<u>\$ 2,348,565</u>	<u>\$ 1,912,871</u>	<u>\$ 1,199,390</u>
<u>TOTAL ALL AGENCY FUNDS:</u>				
<u>Assets:</u>				
Cash and Investments*	\$ 3,335,451	\$ 79,501,314	\$ 79,803,842	\$ 3,032,923
Intergovernmental Receivable	849,837	36,460	849,837	36,460
Taxes Receivable	2,410,547	61,179,815	61,730,292	1,860,070
Total Assets	<u>\$ 6,595,835</u>	<u>\$ 140,717,589</u>	<u>\$ 142,383,971</u>	<u>\$ 4,929,453</u>
<u>Liabilities:</u>				
Accounts Payable	\$ 1,262,422	\$ 148,281,525	\$ 148,337,091	\$ 1,206,856
Due to Others	5,333,413	75,184,187	76,795,003	3,722,597
Total Liabilities	<u>\$ 6,595,835</u>	<u>\$ 223,465,712</u>	<u>\$ 225,132,094</u>	<u>\$ 4,929,453</u>

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

Cash	\$ 649,044
Investments	2,383,879
Total	<u>\$ 3,032,923</u>

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



.This page contains no financial information



Photo by Eldridge C. Kern Jr.

BANNOCK COUNTY, IDAHO

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

September 30, 2020

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 2,597,014
Buildings	22,573,268
Machinery and Equipment	16,411,687
Infrastructure	<u>19,627,662</u>
Total Governmental Funds Capital Assets	<u>\$ 61,209,631</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 5,015,933
Special Revenue Funds	38,976,664
Trust Funds	557,448
Capital Projects Funds:	
General Obligation Bonds	9,474,960
Capital Leases	2,926,422
State and Federal Grants	<u>4,258,204</u>
Total Governmental Funds Capital Assets	<u>\$ 61,209,631</u>

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

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020

FUNCTION AND ACTIVITY	Land	Buildings	Machinery and Equipment	Infrastructure	Total
General Government:					
Clerk	\$ -	\$ 151,368	\$ 517,338	\$ -	\$ 668,706
Commission	776,837	2,275,799	1,281,004	-	4,333,640
PILT/Special Projects	45,829	881,116	1,959,315	-	2,886,260
Data Processing	-	-	373,498	-	373,498
Grounds/Building	-	414,975	13,425	-	428,400
Appraisal	-	-	99,446	-	99,446
Liability Insurance	-	24,778	-	-	24,778
Planning and Development	-	-	50,279	-	50,279
Total General Government	822,666	3,748,036	4,294,305	-	8,865,007
Health and Welfare:					
Ambulance	-	-	1,504,895	-	1,504,895
Mosquito Abatement	-	83,533	82,366	-	165,899
Grants	-	-	1,269,700	-	1,269,700
Total Health and Welfare	-	83,533	2,856,961	-	2,940,494
Road and Bridge:					
Road and Bridge/Engineer	295,885	537,451	6,359,940	18,957,376	26,150,652
Grants	-	-	160,599	553,286	713,885
Total Road and Bridge	295,885	537,451	6,520,539	19,510,662	26,864,537
Agriculture:					
Noxious Weed	11,033	77,900	215,611	-	304,544
Total Agriculture	11,033	77,900	215,611	-	304,544
Culture and Recreation:					
Fairs	18,468	2,091,578	245,469	-	2,355,515
Historical	-	450,000	46,299	-	496,299
Snowmobile	-	71,046	-	-	71,046
Parks and Recreation	1,169,351	4,070,016	717,862	117,000	6,074,229
Grants	-	617,837	-	-	617,837
Total Culture and Recreation	1,187,819	7,300,477	1,009,630	117,000	9,614,926
Public Safety:					
Jail Construction	175,200	9,217,037	-	-	9,392,237
Juvenile Facilities	104,411	390,237	88,648	-	583,296
Grants	-	923,075	471,998	-	1,395,073
Sheriff/Search and Rescue	-	19,840	790,616	-	810,456
Jail	-	6,190	11,600	-	17,790
Total Public Safety	279,611	10,556,379	1,362,862	-	12,198,852
Legal and Judicial:					
Juvenile Trust	-	-	50,842	-	50,842
Court Facilities Trust	-	154,717	-	-	154,717
Juvenile Probation	-	114,775	21,357	-	136,132
Prosecuting Attorney	-	-	14,250	-	14,250
Drug Seizure Trust	-	-	42,397	-	42,397
Public Defense Grant	-	-	22,933	-	22,933
Total Legal and Judicial	-	269,492	151,779	-	421,271
Total Governmental Funds Capital Assets	\$ 2,597,014	\$ 22,573,268	\$ 16,411,687	\$ 19,627,662	\$ 61,209,631

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

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2020

FUNCTION AND ACTIVITY	Governmental	Additions	Deductions	Governmental
	Funds Capital Assets 10/1/2019			Funds Capital Assets 9/30/2020
General Government:				
Clerk	\$ 430,319	\$ 238,387	\$ -	\$ 668,706
Commission	4,031,330	324,101	21,791	4,333,640
PILT/Special Projects	3,079,116	93,275	286,131	2,886,260
Data Processing	373,498	-	-	373,498
Grounds/Building	414,975	13,425	-	428,400
Appraisal	99,446	-	-	99,446
Liability Insurance	24,778	-	-	24,778
Planning and Development	50,279	-	-	50,279
Total General Government	<u>8,503,741</u>	<u>669,188</u>	<u>307,922</u>	<u>8,865,007</u>
Health and Welfare:				
Ambulance	1,282,671	383,677	161,453	1,504,895
Mosquito Abatement	165,899	-	-	165,899
Grants	1,298,978	-	29,278	1,269,700
Total Health and Welfare	<u>2,747,548</u>	<u>383,677</u>	<u>190,731</u>	<u>2,940,494</u>
Road and Bridge:				
Road and Bridge/Engineer	25,361,003	1,115,331	325,682	26,150,652
Grants	618,291	95,594	-	713,885
Total Road and Bridge	<u>25,979,294</u>	<u>1,210,925</u>	<u>325,682</u>	<u>26,864,537</u>
Agriculture:				
Noxious Weed	304,544	-	-	304,544
Total Agriculture	<u>304,544</u>	<u>-</u>	<u>-</u>	<u>304,544</u>
Culture and Recreation:				
Fairs	2,317,599	172,427	134,511	2,355,515
Historical	496,299	-	-	496,299
Snowmobile	71,046	-	-	71,046
Parks and Recreation	5,949,071	125,158	-	6,074,229
Grants	-	617,837	-	617,837
Total Culture and Recreation	<u>8,834,015</u>	<u>915,422</u>	<u>134,511</u>	<u>9,614,926</u>
Public Safety:				
Jail Construction	9,392,237	-	-	9,392,237
Juvenile Facilities	517,035	66,261	-	583,296
Grants	1,415,143	-	20,070	1,395,073
Sheriff/Search and Rescue	702,125	256,947	148,616	810,456
Jail	38,979	-	21,189	17,790
Total Public Safety	<u>12,065,519</u>	<u>323,208</u>	<u>189,875</u>	<u>12,198,852</u>
Legal and Judicial:				
Court Facilities Trust	154,717	-	-	154,717
Juvenile Trust	-	50,842	-	50,842
Juvenile Probation	136,132	-	-	136,132
Prosecuting Attorney	14,250	-	-	14,250
Drug Seizure Trust	42,397	-	-	42,397
Public Defense Grant	22,933	-	-	22,933
Total Legal and Judicial	<u>370,429</u>	<u>50,842</u>	<u>-</u>	<u>421,271</u>
Total Governmental Funds Capital Assets . . .	<u>\$ 58,805,090</u>	<u>\$ 3,553,262</u>	<u>\$ 1,148,721</u>	<u>\$ 61,209,631</u>

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

STATISTICAL SECTION

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

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

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

BANNOCK COUNTY, IDAHO

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 19,835,866	\$ 19,979,212	\$ 20,232,599	\$ 20,465,282	\$ 20,488,043	\$ 20,130,284	\$ 19,644,602	\$ 24,640,460	\$ 24,483,056	\$ 26,196,703
Restricted	869,013	-	-	-	-	-	-	-	-	-
Unrestricted	24,968,179	27,463,817	16,486,818	16,953,878	21,584,828	24,539,360	28,014,180	28,828,949	30,695,794	32,153,141
Total Governmental Activities Net Position	<u>\$ 45,673,058</u>	<u>\$ 47,443,029</u>	<u>\$ 36,719,417</u>	<u>\$ 37,419,160</u>	<u>\$ 42,072,871</u>	<u>\$ 44,669,644</u>	<u>\$ 47,658,782</u>	<u>\$ 53,469,409</u>	<u>\$ 55,178,850</u>	<u>\$ 58,349,844</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 22,344,139	\$ 24,370,523	\$ 26,534,177	\$ 29,732,045	\$ 36,234,614	\$ 37,479,814	\$ 37,204,727	\$ 34,498,176	\$ 35,105,014	\$ 34,113,026
Unrestricted	8,956,991	8,251,098	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381	2,725,596	2,066,627	2,258,557
Total Business-Type Activities Net Position	<u>\$ 31,301,130</u>	<u>\$ 32,621,621</u>	<u>\$ 33,726,183</u>	<u>\$ 34,925,547</u>	<u>\$ 41,824,143</u>	<u>\$ 43,732,703</u>	<u>\$ 42,039,108</u>	<u>\$ 37,223,772</u>	<u>\$ 37,171,641</u>	<u>\$ 36,371,583</u>
Primary Government										
Net Investment in Capital Assets	\$ 42,180,005	\$ 44,349,735	\$ 46,766,776	\$ 50,197,327	\$ 56,722,657	\$ 57,610,098	\$ 56,849,329	\$ 59,138,636	\$ 59,588,070	\$ 60,309,729
Restricted	869,013	-	-	-	-	-	-	-	-	-
Unrestricted	33,925,170	35,714,915	23,678,824	22,147,380	27,174,357	30,792,249	32,848,561	31,554,545	32,762,421	34,411,698
Total Primary Government Net Position	<u>\$ 76,974,188</u>	<u>\$ 80,064,650</u>	<u>\$ 70,445,600</u>	<u>\$ 72,344,707</u>	<u>\$ 83,897,014</u>	<u>\$ 88,402,347</u>	<u>\$ 89,697,890</u>	<u>\$ 90,693,181</u>	<u>\$ 92,350,491</u>	<u>\$ 94,721,427</u>

Implemented GASB Statement No. 44, Fiscal Year 2013.

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

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenses										
Governmental Activities:										
General Government	\$ 7,248,575	\$ 7,929,813	\$ 12,473,770	\$ 14,469,964	\$ 15,608,621	\$ 15,400,213	\$ 14,838,778	\$ 17,344,212	\$ 19,695,313	\$ 19,677,634
Public Safety	10,829,549	11,171,309	11,818,408	11,360,015	10,993,513	11,794,901	12,291,671	12,808,406	13,081,734	14,672,113
Road and Bridge	4,450,906	5,120,509	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637	5,821,932	6,435,376	6,222,255
Health and Welfare	5,014,109	4,973,869	5,999,074	5,421,996	4,969,804	5,477,197	5,689,455	5,929,846	6,065,430	6,290,181
Culture and Recreation	1,436,929	1,523,598	1,586,212	1,533,461	1,690,445	1,153,120	1,351,032	2,149,818	2,217,981	2,689,682
Agriculture	611,106	578,484	748,004	616,736	648,641	366,038	502,343	477,964	492,128	422,478
Legal and Judicial	7,390,687	7,431,160	7,730,136	7,679,527	8,022,004	8,440,981	9,039,344	9,590,910	11,320,484	13,034,949
Interest on Debt	78,144	19,270	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	<u>37,060,005</u>	<u>38,748,012</u>	<u>46,064,290</u>	<u>45,875,499</u>	<u>46,730,759</u>	<u>47,560,967</u>	<u>49,266,260</u>	<u>54,123,088</u>	<u>59,308,446</u>	<u>63,009,292</u>
Business-Type Activities:										
Solid Waste	2,046,099	2,523,204	2,312,481	2,604,727	2,839,759	2,574,964	5,939,223	4,727,178	5,340,075	6,008,141
Emergency Communications	866,319	953,242	952,008	1,176,696	1,203,890	1,019,437	1,194,741	1,037,408	1,239,483	1,190,218
Wellness Complex	-	-	-	-	179,409	1,063,429	741,786	-	-	-
Total Business-Type Activities Expenses	<u>2,912,418</u>	<u>3,476,446</u>	<u>3,264,489</u>	<u>3,781,423</u>	<u>4,223,058</u>	<u>4,657,830</u>	<u>7,875,750</u>	<u>5,764,586</u>	<u>6,579,558</u>	<u>7,198,359</u>
Total Primary Government Expenses	<u>\$ 39,972,423</u>	<u>\$ 42,224,458</u>	<u>\$ 49,328,779</u>	<u>\$ 49,656,922</u>	<u>\$ 50,953,817</u>	<u>\$ 52,218,797</u>	<u>\$ 57,142,010</u>	<u>\$ 59,887,674</u>	<u>\$ 65,888,004</u>	<u>\$ 70,207,651</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,288,297	\$ 1,327,103	\$ 6,273,390	\$ 6,781,959	\$ 6,909,635	\$ 7,680,021	\$ 8,328,311	\$ 10,130,467	\$ 9,603,824	\$ 10,969,547
Public Safety	3,327,286	3,714,955	2,999,621	2,873,827	3,059,975	2,808,844	2,841,122	2,513,088	1,794,731	2,136,868
Road and Bridge	624,141	706,063	531,577	359,187	349,358	262,355	303,269	350,037	349,853	417,160
Health and Welfare	1,752,692	1,726,494	2,386,874	1,805,052	1,930,799	1,783,630	2,085,842	2,022,226	2,213,325	2,051,842
Culture and Recreation	174,932	183,989	186,206	166,689	117,293	182,678	282,263	559,105	398,996	254,956
Agriculture	154,149	145,529	21,132	90,759	111,874	119,767	83,457	70,757	15,931	18,373
Legal and Judicial	1,715,567	1,626,682	1,477,106	1,342,663	1,512,459	1,349,415	1,389,334	1,441,078	1,430,863	1,438,739
Operating Grants and Contributions	3,851,958	4,251,586	4,344,905	3,833,899	4,041,770	4,973,254	5,158,783	6,119,202	7,929,414	9,341,111
Capital Grants and Contributions	-	-	35,705	242,135	-	-	-	-	-	949,975
Total Governmental Activities Program Revenues	<u>12,889,022</u>	<u>13,682,401</u>	<u>18,256,516</u>	<u>17,496,170</u>	<u>18,033,163</u>	<u>19,159,964</u>	<u>20,472,381</u>	<u>23,205,960</u>	<u>23,736,937</u>	<u>27,578,571</u>
Business-Type Activities:										
Charges for Services:										
Solid Waste	3,842,661	3,759,341	3,696,005	3,875,520	4,227,895	4,407,737	4,825,277	5,318,573	5,445,891	5,606,441
Emergency Communications	1,038,221	1,024,932	909,431	1,033,413	975,250	905,405	823,482	1,176,518	911,907	931,594
Wellness Complex	-	-	-	-	20,180	138,200	181,942	-	-	-

BANNOCK COUNTY, IDAHO

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Capital Grants and Contributions	-	-	-	-	5,767,975	-	-	-	-	-
Total Business-Type Activities										
Program Revenues	4,880,882	4,784,273	4,605,436	4,908,933	10,991,300	5,451,342	5,830,701	6,495,091	6,357,798	6,538,035
Total Primary Government										
Program Revenues	\$ 17,769,904	\$ 18,466,674	\$ 22,861,952	\$ 22,405,103	\$ 29,024,463	\$ 24,611,306	\$ 26,303,082	\$ 29,701,051	\$ 30,094,735	\$ 34,116,606
Net (Expense)/Revenue										
Governmental Activities	\$ (24,170,983)	\$ (25,065,611)	\$ (27,807,774)	\$ (28,379,329)	\$ (28,697,596)	\$ (28,401,003)	\$ (28,793,879)	\$ (30,917,128)	\$ (35,571,509)	\$ (35,430,721)
Business-Type Activities	1,968,464	1,307,827	1,340,947	1,127,510	6,768,242	793,512	(2,045,049)	730,505	(221,760)	(660,324)
Total Primary Government										
Net Expense	\$ (22,202,519)	\$ (23,757,784)	\$ (26,466,827)	\$ (27,251,819)	\$ (21,929,354)	\$ (27,607,491)	\$ (30,838,928)	\$ (30,186,623)	\$ (35,793,269)	\$ (36,091,045)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	\$ 21,678,352	\$ 21,385,999	\$ 21,551,491	\$ 23,033,584	\$ 24,504,736	\$ 25,354,131	\$ 25,130,998	\$ 26,295,677	\$ 28,253,198	\$ 29,918,102
Sales Taxes	3,375,332	3,587,886	3,820,904	3,953,056	4,196,309	4,444,533	4,669,852	5,013,969	5,312,021	5,649,955
Liquor Taxes	523,345	557,304	577,278	554,773	546,262	573,635	606,487	640,463	709,185	833,365
Investment Income	137,511	103,394	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,044
Sale of Property	-	51,534	(25,446)	-	-	-	-	-	-	-
Miscellaneous	982,531	1,149,465	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	149,568	1,860,546	1,198,562
Gain or Loss on Sale of Capital Assets	10,169	-	-	20,507	39,984	63,881	225,518	(68,995)	9,343	602,687
Reclassification of Fund Net Position to/from Fiduciary Fund	-	-	(659,914)	-	508,425	-	-	-	-	-
Transfers in (Out)	-	-	-	-	-	(900,211)	(240,324)	122,198	-	-
Total Governmental Activities	26,707,240	26,835,582	25,960,748	29,079,072	33,291,307	30,997,776	31,783,017	32,305,932	37,243,758	38,601,715
Business-Type Activities:										
Interest	28,696	12,664	16,148	13,854	13,169	14,137	3,392	7,937	9,957	6,818
Gain on Capital Asset Disposal	-	-	222,875	58,000	-	-	-	(55,249)	-	(243,240)
Miscellaneous	-	-	-	-	117,185	200,700	107,738	-	159,672	96,688
Transfers in (Out)	-	-	-	-	-	900,211	240,324	(122,198)	-	-
Total Business-Type Activities	28,696	12,664	239,023	71,854	130,354	1,115,048	351,454	(169,510)	169,629	(139,734)
Total Primary Government	\$ 26,735,936	\$ 26,848,246	\$ 26,199,771	\$ 29,150,926	\$ 33,421,661	\$ 32,112,824	\$ 32,134,471	\$ 32,136,422	\$ 37,413,387	\$ 38,461,981
Change in Net Position										
Governmental Activities	\$ 2,536,257	\$ 1,769,971	\$ (1,847,026)	\$ 699,743	\$ 4,593,711	\$ 2,596,773	\$ 2,989,138	\$ 1,388,804	\$ 1,672,249	\$ 3,170,994
Business-Type Activities	1,997,160	1,320,491	1,579,970	1,199,364	6,898,596	1,908,560	(1,693,595)	560,995	(52,131)	(800,058)
Total Primary Government	\$ 4,533,417	\$ 3,090,462	\$ (267,056)	\$ 1,899,107	\$ 11,492,307	\$ 4,505,333	\$ 1,295,543	\$ 1,949,799	\$ 1,620,118	\$ 2,370,936

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund										
Non-spendable	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	3,890,449	5,291,041	2,633,175	2,859,755	3,707,312	3,840,954	4,070,637	4,256,456	4,325,918	4,912,659
Assigned	-	-	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000	4,238,638	2,916,280	2,916,280
Unassigned	5,045,545	4,482,497	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911	8,530,728	10,919,119	11,773,850
Total General Fund	\$ 9,010,994	\$ 9,798,538	\$ 10,532,698	\$ 11,438,726	\$ 14,829,247	\$ 15,363,814	\$ 16,282,548	\$ 17,025,822	\$ 18,161,317	\$ 19,602,789
All Other Governmental Funds										
Non-spendable	\$ 294,007	\$ 312,448	\$ 303,572	\$ 297,077	\$ 301,190	\$ 544,512	\$ 598,796	\$ 620,140	\$ 593,494	\$ 843,137
Restricted	2,332,597	1,616,127	868,782	973,959	1,032,694	1,237,471	1,332,869	2,029,006	1,508,366	1,773,503
Committed	6,737,732	8,606,465	4,818,360	4,764,071	4,963,170	5,548,260	6,049,028	6,229,031	6,623,425	7,306,092
Assigned	8,395,787	8,170,647	10,431,456	9,936,976	10,581,658	12,082,711	13,030,828	13,264,313	14,142,403	15,863,848
Unassigned	-	-	-	-	-	-	(8,631)	-	-	-
Total All Other Governmental Funds ..	\$ 17,760,123	\$ 18,705,687	\$ 16,422,170	\$ 15,972,083	\$ 16,878,712	\$ 19,412,954	\$ 21,002,890	\$ 22,142,490	\$ 22,867,688	\$ 25,786,580

BANNOCK COUNTY, IDAHO

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
REVENUES										
Property Taxes	\$ 21,511,812	\$ 21,289,846	\$ 21,658,351	\$ 22,921,104	\$ 24,165,161	\$ 24,980,832	\$ 24,708,607	\$ 26,103,288	\$ 27,773,781	\$ 29,748,177
Licenses and Permits	397,003	404,759	455,409	365,146	395,958	410,330	444,580	473,149	732,256	772,798
Charges for Services	10,784,004	11,979,767	12,022,764	11,949,398	12,298,011	12,466,806	13,058,564	13,874,102	14,490,844	15,661,668
Intergovernmental	10,193,808	10,075,404	10,157,351	9,619,877	10,177,677	11,712,793	12,246,152	13,746,381	14,805,573	17,708,713
Fines and Costs	978,827	1,014,866	864,138	830,753	974,793	696,505	838,494	744,656	850,998	917,335
Interest	136,110	101,251	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,045
Other	361,191	500,038	364,938	296,737	2,196,544	312,086	839,234	555,157	653,103	700,911
Total Revenues	44,362,755	45,365,931	45,090,143	46,434,213	50,812,026	51,021,483	52,213,176	55,649,785	60,406,020	65,908,647
EXPENDITURES										
General Government	11,858,030	12,720,651	12,145,981	14,080,173	15,776,206	14,935,099	15,080,771	16,911,980	18,564,034	16,505,517
Public Safety	10,469,974	11,075,673	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964	12,386,049	12,682,947	14,222,083
Health and Welfare	5,614,276	5,050,518	6,369,153	5,852,356	5,397,832	5,342,133	5,576,042	5,759,873	5,862,599	6,087,830
Roads	3,995,967	4,586,710	4,501,187	4,387,235	4,409,343	4,798,830	5,141,290	5,551,188	6,005,605	5,760,583
Culture and Recreation	928,390	1,058,779	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329	2,001,826	2,008,678	2,491,493
Agriculture	645,949	544,136	1,462,670	591,080	640,263	343,153	486,847	469,798	478,409	406,565
Legal and Judicial	7,326,573	7,378,560	7,662,428	7,668,027	7,962,171	8,402,724	9,032,954	9,559,669	11,231,228	12,922,495
Capital Outlay	1,047,856	536,459	1,249,953	1,256,469	2,082,909	478,759	876,856	1,181,775	1,495,528	2,898,226
Debt Service										
Interest	71,112	18,306	-	-	-	4,702	3,770	2,834	1,894	949
Principal	690,000	725,000	-	-	-	204,095	249,721	248,625	251,597	252,542
Total Expenditures	42,648,127	43,694,792	45,979,586	45,978,272	48,053,137	47,052,463	49,682,544	54,073,617	58,582,519	61,548,283
Excess Revenues (Expenditures)	1,714,628	1,671,139	(889,443)	455,941	2,758,889	3,969,020	2,530,632	1,576,168	1,823,501	4,360,364
OTHER FINANCING SOURCES (USES)										
Issuance of Capital Leases	-	-	-	-	1,029,836	-	218,362	-	-	-
Sale of Assets	-	61,959	-	-	-	-	-	-	464,356	-
Transfers In	-	-	228,787	-	-	-	-	122,198	(464,356)	-
Transfers Out	-	-	(228,787)	-	-	(900,211)	(240,324)	-	-	-
Reclassification of Fund Balance	-	-	(659,914)	-	508,425	-	-	-	-	-
Total Other Financing Sources (Uses)	-	61,959	(659,914)	-	1,538,261	(900,211)	(21,962)	122,198	-	-
Net Change in Fund Balances	\$ 1,714,628	\$ 1,733,098	\$ (1,549,357)	\$ 455,941	\$ 4,297,150	\$ 3,068,809	\$ 2,508,670	\$ 1,698,366	\$ 1,823,501	\$ 4,360,364
Debt Service as a Percentage of Non-Capital Expenditures	1.8%	1.7%	0.0%	0.0%	0.0%	0.4%	0.5%	0.4%	0.4%	0.4%

BANNOCK COUNTY, IDAHO

Schedule 5

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Residential Property	Commercial Property	Industrial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2011	\$3,445,350,516	\$1,424,080,953	\$ 51,054,267	\$1,319,411,521	\$ 3,601,074,215	0.005277434
2012	3,514,105,309	1,543,432,609	78,806,550	1,310,500,195	3,825,844,273	0.004821020
2013	3,496,553,515	1,652,838,689	67,825,040	1,263,932,224	3,953,285,020	0.004547074
2014	3,494,051,425	1,690,868,259	69,219,092	1,290,068,614	3,964,070,162	0.004919962
2015	3,530,883,208	1,707,194,867	65,010,922	1,309,052,511	3,994,036,486	0.005297957
2016	3,532,000,897	1,710,909,089	60,742,142	1,297,587,631	4,006,064,497	0.005282020
2017	3,568,931,471	1,760,882,441	62,564,445	1,349,463,461	4,042,914,896	0.005238810
2018	3,632,244,043	1,903,089,467	62,793,781	1,406,316,741	4,191,810,550	0.005365305
2019	3,687,121,675	1,959,140,008	101,769,982	1,444,314,557	4,303,717,108	0.005624280
2020	4,761,364,773	1,982,865,398	70,447,460	1,658,543,753	5,156,133,878	0.004845317

Source: Bannock County Assessor

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

BANNOCK COUNTY, IDAHO

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(amounts expressed in millionths)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
County Direct Rates										
Current Expense	1.617168	1.506027	1.242140	1.611413	1.940808	1.661806	1.590293	1.690945	1.877177	1.256169
Justice Fund	1.902182	1.801016	1.934081	1.966407	1.997279	1.980842	1.986662	2.000000	1.990329	1.993630
Indigent .....	.514805	.490215	.428706	.310881	.177684	.435293	.573027	.632277	.665005	.580574
District Court .....	.300738	.302567	.207703	.275239	.343356	.383616	.352745	.393500	.379395	.302516
Noxious Weed .....	.062282	.055706	.076476	.081505	.104876	.084841	.039417	.025921	.049715	.047395
Appraisal .....	.257141	.254317	.239453	.237651	.252321	.273067	.271121	.242347	.223234	.229982
Health District .....	.123697	.108174	.114830	.117882	.117243	.119746	.118749	.117526	.116102	.098814
Fair Exhibit .....	.092350	.102332	.116133	.086513	.121219	.099578	.083519	.024769	.070948	.085012
Fair Maintenance .....	.052470	.072442	.071252	.100000	.095572	.093880	.006201	.005783	.016894	.034605
Fair District .....	.002433	.002395	.002056	.002164	.002209	.002203	.002170	.001952	.002226	.001914
Historical Society .....	.014172	.012767	.013146	.019901	.019268	.018749	.011955	.026426	.025626	.017613
Veterans Memorial .....	.014807	.013189	.013191	.013228	.012830	.014474	.015260	.015033	.015845	.015113
Utility Refund	-	-	-	.008384	.020081	.018202	-	-	-	-
Junior College	-	-	-	-	-	-	-	-	-	-
Tort .....	.109392	.099873	.087907	.088794	.093211	.095723	.089585	.088826	.092376	.082978
Parks and Recreation	-	-	-	-	-	-	.098106	.100000	.099408	.099002
Jail Bond .....	.213797	-	-	-	-	-	-	-	-	-
Total Direct Rates	5.277434	4.821020	4.547074	4.919962	5.297957	5.282020	5.238810	5.365305	5.624280	4.845317
City Rates										
Pocatello	9.736059	8.955293	9.729799	9.939337	10.786575	10.766582	11.199993	11.368644	11.511509	10.022497
Chubbuck	9.150122	9.324266	9.829518	9.969299	9.967676	9.933799	10.140122	10.188661	10.636971	9.459658
Arimo	3.480932	3.402692	3.386011	3.232442	2.459950	5.706065	6.206224	6.073798	5.718849	5.198390
Downey	7.599204	7.272606	7.283541	7.240415	7.352288	7.171191	7.198792	7.196726	6.767697	6.262150
Lava	3.713400	3.534866	3.496066	3.584321	3.580861	3.735478	3.807307	3.757676	3.522296	3.208795
Inkom	6.694208	6.869464	6.980727	7.234260	7.963363	8.395090	8.739086	8.658328	8.819885	7.923713
McCammon	6.251052	5.977485	6.016324	6.072100	5.943871	6.028852	5.923124	5.745779	5.855876	5.205941
School District Rates										
Pocatello #25	3.861982	3.898239	4.010234	4.485625	4.142745	4.422426	3.942644	3.882583	3.848642	3.327232
Marsh Valley #21	2.579076	2.216803	2.093950	2.047254	2.116266	2.549467	2.471546	2.044222	1.930804	1.700755
Grace #148	2.991550	2.879078	3.506863	3.556709	3.745239	3.338645	3.222410	4.944006	4.797940	4.564748
Preston #201	2.682728	2.048435	2.111330	2.156781	1.420121	2.002823	1.953985	1.761711	1.629898	1.494372
Westside #202	1.402574	1.337006	1.302821	1.289242	1.280431	1.199511	1.197881	1.070810	1.012035	.893539

(Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Library District Rates										
South Bannock Free Library . . . . .	.671497	.632218	.619774	.627281	.663313	.625523	.625579	.605802	.599042	.564970
Portneuf Free Library . . . . .	.574978	.611269	.617396	.613554	.566615	.579006	.610923	.583499	.609325	.521877
Fire District Rates										
North Bannock . . . . .	.501551	.497217	.507365	.514030	.527987	.550846	.555877	.551251	.536208	1.876591
Pocatello Valley . . . . .	.634803	.593330	.564401	.565845	.532188	.527999	.516931	.506056	.495430	.392001
McCammon . . . . .	.522010	.506820	.466313	.465253	.477709	.498678	.500234	.502169	.487588	.393552
Downey	1.565219	1.567390	1.582319	1.583292	1.467374	1.507642	1.538891	1.587858	1.573628	1.441218
Jackson Creek . . . . .	.956069	.909886	.881975	.907989	.958940	.953935	.845593	.855468	.863332	.643065
Lava	1.065921	1.074269	.996163	.953005	.933037	.926430	.908392	.896863	.891680	.690035
Arimo . . . . .	.747094	.753676	.697707	.763835	.734806	.750626	.779526	.747916	.758638	.617507
Cemetery District Rates										
Marsh Valley . . . . .	.227821	.203898	.196814	.184095	.199526	.223572	.179458	.179024	.173307	.167787
Arimo . . . . .	.271172	.255226	.251345	.214351	.234536	.233699	.218435	.214250	.214093	.217017
Lava . . . . .	.097484	.094451	.100986	.104846	.106758	.101785	.099137	.097166	.091466	.081469
McCammon . . . . .	.249299	.240524	.235925	.234705	.233811	.232354	.238061	.221398	.214414	.194431
Swan Lake . . . . .	.131834	.117460	.109603	.104797	.122577	.096795	.094554	.088196	.081605	.079771
Inkom . . . . .	.148091	.143880	.143413	.146231	.152496	.151161	.150016	.153299	.154838	.135613
Highway District Rates										
Bannock County Road and Bridge . . .	.427022	.406404	.561848	.458427	.482885	.850532	.727119	.674609	.472305	.525492
Downey-Swan Lake Highway . . . . .	.346584	.252727	.291349	.475454	.501600	.506098	.478823	.435618	.442759	.430739
Other Special District Rates										
Ambulance District . . . . .	.254338	.241361	.400000	.397195	.402212	.398922	.399317	.400000	.398066	.350390
Mosquito Abatement District . . . . .	.154464	.130555	.076160	.054958	.045397	.035503	.027504	.027026	.034374	.030244

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO

Schedule 7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2020</u>			<u>2011</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage Total Assessed</u>
Union Pacific Railroad	\$ 224,128,000	1	4.35 %	\$ 79,491,164	1	2.00 %
Pocatello Hospital LLC	110,680,000	2	2.15	21,490,801	7	0.54
Pacificorp	74,586,000	3	1.45	69,401,724	2	1.75
Idaho Power Company	43,341,000	4	0.84	24,794,912	6	0.62
Great Western Malting	38,567,000	5	0.75	-	-	-
ON Semiconductor	35,326,000	6	0.69	57,803,398	4	1.46
Idaho Central Credit Union	34,741,000	7	0.67	-	-	-
Northwest Pipeline Corporation	20,882,000	8	0.40	18,910,284	9	0.48
Intermountain Gas	18,867,000	9	0.37	-	-	-
Phil Meador	18,807,000	10	0.36	-	-	-
Heinz Frozen Foods	-	-	-	58,476,933	3	1.47
Qwest Corporation	-	-	-	19,686,959	8	0.50
Pocatello Health Services LLC	-	-	-	40,370,261	5	1.02
Costco Wholesale Corp	-	-	-	16,568,104	10	0.42
Total	\$ 619,925,000		12.03 %	\$ 406,994,540		10.26 %

Source: Bannock County Assessor

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>
2010	\$ 21,841,592	\$ 20,921,401	95.8%	\$ 660,983	\$ 21,582,384	98.8%
2012	22,165,316	20,693,305	93.4%	617,062	21,310,367	96.1%
2013	21,960,251	20,980,380	95.5%	570,532	21,550,912	98.1%
2014	23,272,429	22,057,535	94.8%	659,546	22,717,081	97.6%
2015	24,786,609	23,525,958	94.9%	603,477	24,129,435	97.3%
2016	26,152,972	24,403,075	93.3%	503,124	24,906,199	95.2%
2017	25,679,807	24,242,520	94.4%	551,799	24,794,319	96.6%
2018	26,896,654	25,523,716	94.9%	360,368	25,884,084	96.2%
2019	27,975,288	27,245,861	97.4%	332,149	27,578,010	98.6%
2020	29,545,946	29,107,905	98.5%	-	29,107,905	98.5%

Source: Bannock County Clerk

*Collections may exceed "taxes levied for the fiscal year" due to higher actual subroll and occupancy than numbers anticipated when setting anticipated levy amounts.

BANNOCK COUNTY, IDAHO

Schedule 9

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	<u>Governmental Activities</u>			<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>			
2011	\$ -	\$ -	\$ 231,603	\$ -	\$ 275,359	\$ 506,962	0.00%	\$ 6.12
2012	-	-	162,286	-	-	162,286	-	1.94
2013	-	-	89,916	-	-	89,916	-	1.07
2014	-	-	-	-	-	-	-	-
2015	-	-	1,029,836	-	-	1,029,836	-	12.36
2016	-	-	825,741	-	-	825,741	-	9.86
2017	-	-	794,382	-	-	794,382	-	9.41
2018	-	-	545,757	-	-	545,757	-	6.40
2019	-	-	295,632	-	-	295,632	-	0.89
2020	-	-	44,118	-	-	44,118	-	0.14

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

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 Value¹ of Property</u>	<u>Per Capita²</u>
2011	\$ 725,000.00	\$ 725,000.00	\$ -	0%	\$ -
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-

¹See Schedule 5 for property value data

²Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt Limit	\$ 98,409,715	\$ 102,726,889	\$ 104,344,345	\$ 105,082,775	\$ 106,061,780	\$ 106,073,043	\$ 107,847,567	\$ 111,962,546	\$ 114,960,633	\$ 136,293,553
Total net debt applicable to limit . . .	-	-	-	-	-	-	-	-	-	-
Legal debt margin . .	\$ 98,409,715	\$ 102,726,889	\$ 104,344,345	\$ 105,082,775	\$ 106,061,780	\$ 106,073,043	\$ 107,847,567	\$ 111,962,546	\$ 114,960,633	\$ 136,293,553
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value (includes exemptions).....	\$ 6,814,677,631
Debt Limit (2% of assessed market value).....	136,293,553
Debt applicable to limit:	
General obligation bonds.....	-
Less: Amount set aside for repayment of obligation debt.....	-
Total net debt applicable to limit.....	-
Legal debt margin.....	<u>\$ 136,293,553</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

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2011	82,839	\$ 2,370,984	\$ 28,621	8.4 %
2012	83,691	2,411,839	28,818	6.4
2013	83,800	2,511,627	29,972	6.4
2014	83,249	2,574,578	30,926	4.1
2015	83,347	2,672,358	32,063	3.6
2016	83,744	2,792,385	33,344	3.3
2017	84,377	2,928,660	34,709	2.9
2018	85,269	3,153,879	36,987	2.6
2019	87,138	3,325,214	38,160	2.7
2020	87,808	3,214,020	36,603	3.9

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

<u>Employer</u>	<u>2020</u>			<u>2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Idaho State University	3,450	1	8.30 %	3,460	1	9.51 %
School District #25	1,750	2	4.21	1,640	2	4.51
Portneuf Medical Center	1,250	3	3.01	1,170	3	3.21
Idaho Central Credit Union	850	4	2.05	-	-	-
Amy's Kitchen*	675	5	1.62	-	-	-
City of Pocatello	650	6	1.56	690	4	1.89
ON Semiconductor	650	6	1.56	640	5	1.76
Allstate	640	8	1.54	-	-	-
Bannock County	398	9	0.96	410	8	1.13
Union Pacific Railroad	-	-	-	470	7	1.29
Wal-Mart	350	10	0.84	410	8	1.13
Convergys Customer Support	-	-	-	600	6	1.65
JR Simplot	-	-	-	360	9	0.99
Varsity Contractors	-	-	-	330	10	0.91
Total	<u>10,663</u>		<u>25.65 %</u>	<u>10,180</u>		<u>27.98 %</u>

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

Source: Bannock Development Corporation

BANNOCK COUNTY, IDAHO

Schedule 14

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government:										
Management	18	19	21	22	22	20	19	19	20	19
Administrative	36	33	36	35	36	37	35	36	39	34
Maintenance	3	3	3	4	4	7	7	6	7	5
Planning	3	3	2	1	1	1	1	1	2	3
Assessor/Appraisal	17	16	16	16	15	15	14	11	13	16
Public Safety:										
Management	11	11	11	10	10	10	11	11	11	11
Officers	68	70	70	70	70	80	79	84	87	85
Civilians	39	34	39	38	36	31	29	28	25	33
Road & Bridge:										
Management	7	8	8	7	6	5	4	6	6	5
Administrative	2	2	2	2	2	3	3	2	1	2
Road Workers	26	23	23	25	26	25	26	24	26	26
Health and Welfare:										
Management	6	5	5	4	4	4	5	4	4	5
Administrative	8	9	10	5	6	4	4	4	4	4
Equipment Operator	6	7	7	8	10	10	10	11	11	11
Culture and Recreation:										
Management	1	1	1	1	1	2	1	2	3	2
Administrative	2	2	2	2	1	1	2	1	1	-
Maintenance	2	2	2	2	4	7	8	7	8	8
Agriculture:										
Administrative	1	2	3	1	-	-	3	3	4	4
Operations	2	2	2	2	3	4	-	-	-	-
Legal and Judicial:										
Management	6	6	6	6	7	9	10	9	10	10
Administrative	47	50	50	49	51	52	47	48	59	59
Probation	20	20	21	21	21	21	19	20	19	17
Attorneys	14	14	14	14	14	15	18	21	23	29
Security	10	10	10	10	10	10	9	9	10	10
Total	<u>355</u>	<u>352</u>	<u>364</u>	<u>355</u>	<u>360</u>	<u>373</u>	<u>364</u>	<u>367</u>	<u>393</u>	<u>398</u>

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government										
Registered Voters	41,526	37,751	40,155	36,188	38,924	41,309	40,325	41,280	39,412	51,330
Votes Cast in Last Election	39,856	6,465	13,188	13,741	6,693	34,388	11,031	29,444	9,058	40,070
Marriage Licenses Issued	639	672	600	667	581	566	624	657	593	636
Documents Recorded	19,867	22,482	21,633	16,894	18,065	18,634	19,149	19,130	19,873	24,009
Passports Issued	-	-	-	-	1,010	1,314	1,326	1,232	1,310	199
Building Permits Issued	186	116	313	137	176	158	141	107	212	218
Veteran's Services										
Appointments	664	701	709	819	713	626	519	687	502	568
Claims Filed	350	386	433	420	274	238	256	327	231	254
Calls Received	938	2,916	2,171	1,865	1,898	1,443	1,097	1,226	1,209	942
Circuit Breaker Applicants	1,478	1,472	1,350	1,357	1,307	1,282	1,264	1,235	1,215	1,215
New Construction Parcels	260	243	255	285	260	214	336	219	218	201
Public Safety										
Average Beds Utilized in County Jail	222	236	224	212	242	249	262	283	281	261
Average Cost of Inmate Per Day in County Jail	\$ 69.53	\$ 67.75	\$ 76.95	\$ 87.60	\$ 75.54	\$ 76.00	\$ 75.97	\$ 79.46	\$ 87.84	\$ 88.76
Youths Admitted to Detention	706	664	602	570	493	493	384	446	466	347
Average Length of Stay in Detention	7	8	8	8	7	9	11	9	10	11
Roads										
Miles of Dust Control/Road Maintenance	29	18	67	68	70	80	60	71	72	66
Miles of Asphalt Overlay	4	11	7	9	12	8	12	12	16	16
Miles of Road Chipped & Sealed	15	19	15	13	14	15	27	27	29	28
Traffic Sign Maintenance	-	-	-	-	-	628	711	611	855	744
Hours Spent on Snow Removal & Sanding	5,421	1,969	4,470	2,981	2,148	4,997	6,538	4,316	7,687	5,190
Health & Welfare										
Ambulance Calls Responded to	5,705	6,966	5,936	6,206	6,761	7,229	6,946	7,214	7,166	7,046
Ambulance Out of Town Transfers	117	137	73	107	159	144	249	217	153	155
Indigent Claims Reviewed (July-June FY)	473	387	405	334	304	346	344	344	383	213
Indigent Claims Paid (July-June FY)	237	185	157	209	126	142	126	114	141	125
Landfill Refuse Collected (tons)	100,879	116,423	99,568	105,052	111,406	114,229	128,843	120,548	124,605	131,009
Customers on "Free Days"	1,044	952	831	1,062	557	789	773	745	872	978
Tons Received on "Free Days"	473	512	551	581	309	479	326	551	532	655

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

Last Ten Fiscal Years

Function/Program	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Culture & Recreation										
Events Booked at Events Center	83	101	113	353	347	377	644	696	569	550
Days Event Center Used	365	365	365	365	365	365	365	29	27	N/A
Events Booked at Wellness Complex	-	-	-	-	10	200	214	328	485	20
Agriculture										
Hours Spent Spraying Roadside Weeds	1,214	961	1,048	1,425	1,382	1,137	1,302	332	796	181
Curriculum Classes Taught by Agents	265	184	143	44	153	N/A	68	186	66	78
Contacts from Outside Sources in Ag Ext.	31,358	30,178	43,808	13,201	11,485	N/A	106,133	18,236	44,049	11,758
4-H/FCS/Ag Programs Held by Ag Extension*	88	65	53	51	-	N/A	611	97	287	217
Legal & Judicial										
Parenting Classes Held	16	17	17	16	15	15	16	16	16	12
Attendance for Silver Linings Class	167	204	182	160	150	182	194	206	224	60
Silver Linings Classes	17	17	17	16	15	15	16	16	16	3
Drug Court Graduates/Felony & DUI	17	5	15	13	11	11	6	6	16	14
Citizens Helped by Court Assistance	4,082	6,804	4,783	4,466	3,735	N/A	2,340	5,920	5,366	5,559
Caseload for Misdemeanor Probation	3,217	1,951	1,703	1,927	2,093	904	1,968	964	886	1,835
Caseload Court Service's Pretrial Release	142	148	133	117	204	128	137	121	95	81
Magistrate Case Filings:										
Civil Cases	5,390	5,692	4,979	5,205	4,473	4,488	5,056	4,868	4,785	4,530
Criminal Cases	21,092	20,144	17,844	17,319	18,783	16,232	14,775	14,914	14,243	13,178
Juvenile Criminal Cases	1,241	1,098	990	930	776	853	858	728	893	611

N/A indicates information not available from department

* Numbers are reported in Curriculum Classes taught by Agents.

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government:										
Buildings	5	5	6	6	6	6	6	6	6	6
Vehicles and Equipment	-	1	2	2	4	6	11	7	10	8
Public Safety:										
Patrol Units	57	58	51	57	59	62	64	66	71	65
Buildings	7	7	7	8	8	8	8	8	9	9
Equipment	19	21	20	22	25	28	27	24	25	26
Road & Bridge:										
Streets (in miles)	470	466	466	471	471	471	467	467	467	467
Bridges	21	21	22	22	22	22	22	22	22	23
Signs	451	451	451	451	451	451	451	451	451	451
Buildings	4	4	4	5	5	5	6	6	6	6
Vehicles and Equipment	88	88	90	90	89	88	89	89	91	92
Health and Welfare:										
Buildings	7	7	7	8	8	8	8	8	8	8
Vehicles and Equipment	21	21	23	23	28	28	34	38	40	46
Ambulances	11	10	10	10	11	11	12	13	14	13
Culture and Recreation:										
Buildings	14	14	14	15	25	26	26	26	29	30
Vehicles and Equipment	4	5	5	5	6	9	9	9	11	17
Agriculture:										
Equipment	7	7	7	7	7	7	5	5	6	6
Buildings	1	1	1	1	2	2	2	2	2	2
Vehicles	-	-	-	-	-	1	1	1	1	1
Legal and Judicial:										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	1	1	1	2	2	2	3

Source: Bannock County Auditor



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

The Honorable Board of County Commissioners
Bannock County, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 28, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Wipfli LLP
CPAs and Consultants

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

Current Year Findings:

None

Prior Year Findings:

None