

**BINGHAM COUNTY - STATE OF IDAHO
BLACKFOOT, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2013**

**BINGHAM COUNTY - STATE OF IDAHO
 ANNUAL FINANCIAL REPORT
 For the Year Ended September 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Bingham County - State of Idaho
Blackfoot, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Bingham County, Idaho, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Bingham County, Idaho'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 the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Bingham County, Idaho, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bingham County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards, required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 the Schedule of Expenditures of Federal Awards were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Analysis of Expenditures by Fund – Budgetary Basis has 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reported dated July 10, 2014, on our consideration of Bingham County, Idaho'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bingham County, Idaho's internal control over financial reporting and compliance.

Seale Hunt & Associates PLLC

Idaho Falls, Idaho
July 10, 2014

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

The discussion and analysis of Bingham County, Idaho's financial performance provides a comprehensive view of the County's financial activities for the fiscal year ended September 30, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should review the notes to the basic financial statements as well as the financial statements to enhance their understanding of this audit.

FINANCIAL HIGHLIGHTS:

The key financial highlights for 2013 are as follows:

1. As of September 30, 2013, the County's governmental funds reported a combined ending fund balance of \$16,106,467, as compared to \$16,174,448 ending fund balance as of September 30, 2012.
2. As of September 30, 2013, the fund balance for the General Fund was \$1,363,981, a decrease of \$500,562 from the fund balance as of September 30, 2012.

USING THE BASIC FINANCIAL STATEMENTS:

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Bingham County, Idaho as a financial whole; an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. In Bingham County, Idaho, significant funds identified are: General Fund, Road & Bridge Fund, Justice Fund, Solid Waste Fund, Road and Bridge – Special Projects Fund, and Payment in Lieu of Taxes Fund.

REPORTING THE COUNTY AS A WHOLE

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private sector business.

Statement of Net Position and Statement of Activities:

The Statement of Net Position presents information on all of the County's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. The basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

In the Statement of Net Position and the Statement of Activities, the County has one kind of activity:

Governmental Activities: Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

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 objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction of the use of the moneys, the County has established funds that account for the multitude of services provided to our residents.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statement. Most of the County's basic services are reported in these funds that focus on how much flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the 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 on the government-wide financial statements. By doing so, readers may better understand the long-term effect of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds through reconciliations to facilitate comparisons between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds: Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 - The following table summarizes the County's net position for 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 17,658,811	\$ 18,197,071
Capital assets, net of depreciation	12,895,457	13,282,486
Investments in affiliates	<u>5,250,036</u>	<u>5,105,772</u>
 Total assets	 35,804,304	 36,585,329
Deferred outflows	-	13,643
Long-term debt outstanding	1,478,319	1,946,748
Other liabilities	<u>732,250</u>	<u>1,180,538</u>
 Total liabilities	 2,210,569	 3,127,286
Deferred inflows	-	-
Equity in net assets of affiliates	5,250,036	5,105,772
 Net Position		
Invested in capital assets, net of related debt	11,968,703	12,231,333
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	-	-
Unrestricted	<u>16,374,996</u>	<u>16,134,581</u>
 Total net position and equity in net position of affiliates	 <u>\$ 33,593,735</u>	 <u>\$ 33,471,686</u>

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

Table 2 - The following shows the changes in net position for 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,333,792	\$ 4,506,607
Operating and capital grants and contributions	3,618,039	3,582,802
General revenues:		
Property taxes	11,600,308	10,989,374
Franchise taxes	-	-
Public service taxes	2,596,631	2,488,691
Intergovernmental revenues	753,912	932,057
Investment earnings net of decrease in fair value	(96,482)	290,318
Miscellaneous	784,962	895,696
Other	-	-
	<u>23,591,162</u>	<u>23,685,545</u>
Total revenues before equity earnings of County affiliates		
	23,591,162	23,685,545
Expenses:		
General government	6,271,297	5,677,820
Public safety	7,394,106	7,239,696
Public works	5,154,990	5,101,755
Health, welfare and sanitation	4,423,967	4,567,851
Culture and recreation	382,409	386,846
Education	71,600	49,050
Conservation/economic development	559,501	571,765
Interest on long-term debt	6,813	6,457
	<u>24,264,683</u>	<u>23,601,240</u>
Total expenses		
	24,264,683	23,601,240
Gain (loss) on sale of assets	27,828	1,615
Transfers in	260,539	151,552
Equity in earnings of affiliates	1,495,320	1,484,782
Distributions received from equity of affiliates	(1,200,000)	(630,000)
	<u>(1,200,000)</u>	<u>(630,000)</u>
Increase (decrease) in net position		
	\$ <u>(89,834)</u>	\$ <u>1,092,254</u>

The following information and percentages do not include the gain (loss) on sale of assets, transfers, equity in earnings of affiliates, or distributions received from equity of affiliates.

Governmental activities decreased the County's net position by \$673,521.

Property taxes account for the largest single revenue item for the County. Property taxes totaled \$11,600,308, representing approximately 49% of total County revenue.

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

Charges for services in the amount of \$4,333,792 account for 18% of the total revenues. These charges are for recording fees, fees associated with the collection of property taxes, fines, and forfeitures related to judicial activity, and licenses and permits.

The County's grant and highway user revenues from federal and state sources made up \$4,371,951 or 18% of total governmental revenues. The major recipients of intergovernmental program revenues were general government, public works, public safety and culture and recreation.

Road and Bridge accounted for \$5,154,990 of the \$24,466,376 total expenses for governmental activities, or approximately 21% of total expenses.

Table 3 -- Total cost of services and net cost of services.

	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General government	\$ 6,271,297	\$ 5,148,828
Public safety	7,394,106	5,832,900
Public works	5,154,990	2,052,370
Health, welfare and sanitation	4,423,967	2,406,718
Culture and recreation	382,409	301,865
Education	71,600	8,658
Conservation/economic development	559,501	554,700
Interest on long-term debt	6,813	6,813
Total	\$ 24,264,683	\$ 16,312,852

Charges for services and operating and capital grants of \$7,951,831 (33% of the total costs of services) are received and used to fund the general government expenses of the County. The remaining \$16,312,852 in general government expenses is funded by property taxes, public service taxes, intergovernmental revenues, and other revenue sources.

FINANCIAL ANALYSIS OF THE COUNTY FUNDS

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

As of September 30, 2013, the County's government funds reported a combined ending fund balance of \$16,106,467, a decrease of \$67,981 from the prior year. Eight percent of this total constitutes unassigned fund balance, which is available for spending at the County's discretion, and ninety-two percent constitutes assigned fund balance, which is intended to be used for specific purposes.

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

The General Fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$1,363,981. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total expenditures. General Fund unassigned fund balance represents approximately 23% of the total General Fund expenditures. The County's General Fund balance decreased \$500,562 during fiscal year 2013.

BUDGETARY HIGHLIGHTS

By state statute, the Board of County Commissioners adopts the annual operating budget for the County effective the first day of October. The budget was amended on April 12, 2013 to increase the expenditure budget for the Justice, Solid Waste, Junior College, and Consolidated Election funds. In addition, on September 19, 2013 the budget was amended to adjust for additional expenditures in the Youth Court Services fund.

Justice	\$	30,000
Solid Waste		44,000
Junior College		40,000
Consolidated Elections		20,000
Youth Court Services		<u>5,000</u>
Total expenditure budget changes	\$	<u><u>139,000</u></u>

Capital Assets and Debt Administration

Capital Assets – Bingham County's investment in capital assets for its governmental and business-type activities as of September 30, 2013, amounts to \$12,895,457 (net of depreciation). This investment in capital assets includes land, infrastructure, buildings and improvements, machinery and equipment (see table below).

		<u>2013</u>		<u>2012</u>
Land	\$	1,874,609	\$	1,858,564
Infrastructure		5,240,354		5,240,354
Construction in progress		-		-
Buildings and improvements		8,625,768		8,426,408
Machinery and equipment		12,457,044		12,752,893
Accumulated depreciation		<u>(15,302,318)</u>		<u>(14,995,733)</u>
Total capital assets, net of depreciation	\$	<u><u>12,895,457</u></u>	\$	<u><u>13,282,486</u></u>

The County has adopted an allowable alternative to reporting depreciation for its road network. Under this alternative method, referred to as the "modified approach," the County must maintain an asset management system and demonstrate that its highways and roads are being preserved at or above condition levels established by County policy. Infrastructure assets accounted for under the modified approach are not depreciated and maintenance and preservation costs are expensed.

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

The Bingham County Road and Bridge Department manages its road network using a rating system. This system uses a measurement scale that considers the condition of the roads as denoted by pavement condition. A paved road is considered to be in "A" or "Excellent" condition when it is new, in "B" or "Good" condition when only chip seals are required, in "C" or "Fair" condition when maintenance more than chip sealing is required, in "D" or "Poor" condition when it is uneven to drive on (overlay, etc.), and in "F" or "Failed" condition when reconstruction is needed. "O" or "Not Rated" refers to other roads (dirt). A gravel road is considered to be in "A" condition if it only needs maintenance once a year and is safe, in "B" condition when it requires occasional maintenance and or slight improvements, in "C" condition when it is adequate – will be needing gravel and other improvements in the future, but is okay for now, in "D" condition when it needs gravel, etc., in "F" condition when it needs gravel, shoulders, widening, etc., and in "O" condition for all others.

It is Bingham County Road and Bridge's goal to maintain at least 50% of its road network at a category level of "fair" or above, and allow no more than 10 percent at a category level of "Failed". In order to achieve a complete condition assessment of all County roads within a period of three years, condition assessments are performed on approximately one-third of the roads annually. The most recent condition assessment, completed in 2013, shows that 98.98% of the County's roads were in "fair" or better condition.

Comparisons with the prior year reflect changes in assessment levels. Between the Road and Bridge and Road and Bridge – Special Projects funds, \$5,921,900 was budgeted to maintain eligible infrastructure assets and \$4,752,570 was spent.

The costs of construction and maintenance needed to maintain and replace aging and deteriorating infrastructure are reflected in the following table.

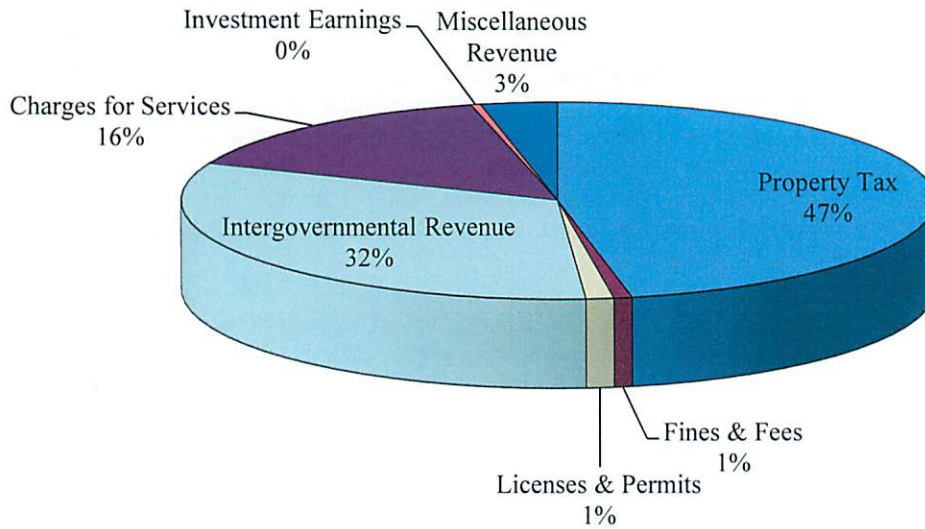
INCREASED (DECREASED) COSTS FOR ROAD DEPARTMENTS

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	<u>% Increase (Decrease)</u>
Road Oil CRS2 (per ton)	\$ 429	\$ 455	\$ (26)	(5.70%)
Diesel (per gal w/o taxes)	3	4	(1)	(25.00%)
Gasoline (per gal w/o taxes)	3	3	-	-

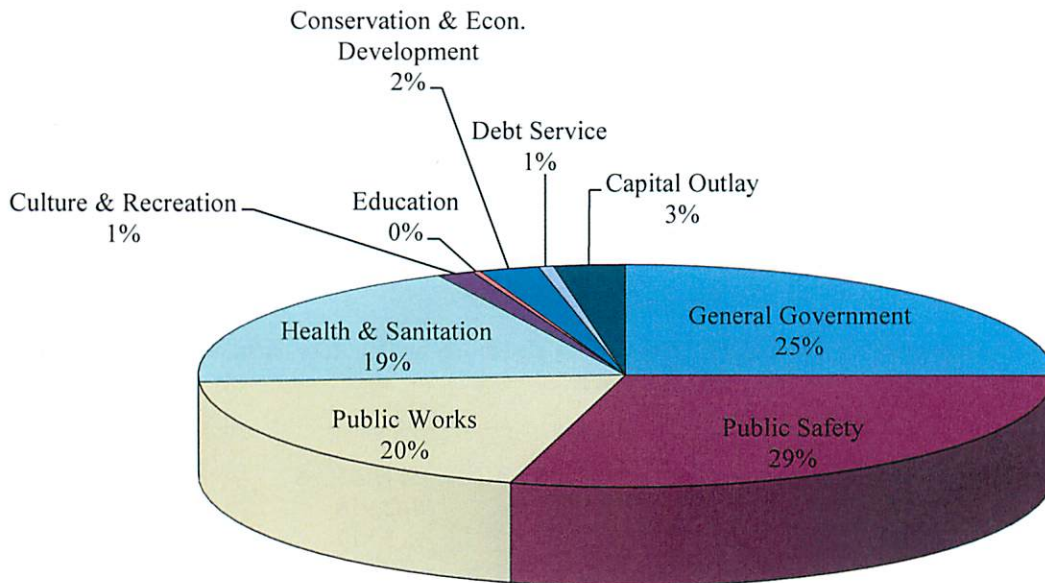
Long-term Debt – At September 30, 2013, the County had no general obligation debt outstanding. The County's long-term debt decreased by \$105,490 during 2013 fiscal year.

	<u>2013</u>	<u>2012</u>
Compensated absences	\$ 551,565	\$ 532,656
Capital leases	162,976	87,003
Accrued interest	3,811	2,490
Landfill closure costs	<u>759,967</u>	<u>961,660</u>
Total	\$ <u>1,478,319</u>	\$ <u>1,583,809</u>

Governmental revenues and expenditures by function



2013 Governmental Fund Revenues by Function



2013 Governmental Fund Expenditures by Function

**BINGHAM COUNTY, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013**

Current Financial Issues and Concerns

Economic Growth

Estimated population figures for 2013 show a slight decline to 45,290.

Real and personal property tax assessments, based on net taxable value, have increased from \$1,643,751,718 in 2012 to \$1,799,099,647 in 2013. The 2013 fiscal year property tax revenue is based on the 2012 property values. Tax collections remain stable.

Bingham County's unemployment rate continued to drop in 2012 - 2013 from 6.9% to 6.4% of the workforce. Agriculture and industries related to agriculture continue to be the top job producers in the County. Despite some layoffs due to consolidation, strong commodity prices have helped keep this industry strong.

The metal fabrication industry is doing well and medical related jobs continue to be the highest paying jobs in the County.

As for new jobs, the location of Porter House, Inc.'s new training center in Shelley and the purchase of the Sartori Foods plant by Glanbia Foods have created 40 new jobs between them. The new Golden Valley Foods plant continues to move forward with the construction phase, creating jobs now with plans to hire 200 plus workers when it opens.

Although our economy depends heavily on agriculture, our proximity to the Idaho National Laboratory, the Fort Hall Indian Reservation, and two larger cities, Idaho Falls to the north and Pocatello to the south, provide a wide variety of employment opportunities.

Premier Technology (a high technology metal fabricator), Spudnik Equipment (farm equipment manufacturing company), and First American Title have their headquarters in Bingham County.

Other major, non-government employers in the area continue to be Basic American Foods, Bingham Memorial Hospital, Shoshone-Bannock Tribes' gambling operation, Idaho Supreme Potatoes, J. R. Simplot, Wada Farms, and Walmart. The J. R. Simplot's Aberdeen potato processing plant is scheduled to close in 2014.

Government employment provides 30% of the jobs in the County because of Idaho's State Hospital South, University of Idaho Agricultural Experiment Station, local school districts, and Bingham County.

Request for Information

This financial report is designed to provide a general overview of the 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 information should be addressed to:

Bingham County Auditor
501 N. Maple, Room 107
Blackfoot ID 83221

(208) 782-3160

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FINANCIAL SECTION

BINGHAM COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2013

ASSETS	GOVERNMENTAL	
	<u>ACTIVITIES</u>	<u>TOTAL</u>
Cash - County Treasurer	\$ 15,108,481	\$ 15,108,481
Taxes receivable	462,902	462,902
Receivables	88,947	88,947
Internal balances	-	-
Due from other governmental agencies	1,998,481	1,998,481
Inventories	-	-
Other assets	-	-
Other assets limited as to use	-	-
Capital Assets		
Land	1,874,609	1,874,609
Construction in progress	-	-
Infrastructure, not depreciated	2,243,829	2,243,829
Infrastructure, depreciated	2,996,525	2,996,525
Buildings and improvements	8,625,768	8,625,768
Equipment and furniture	12,196,976	12,196,976
Equipment under capital leases	260,068	260,068
Less: accumulated depreciation	<u>(15,302,318)</u>	<u>(15,302,318)</u>
Total Capital Assets	<u>12,895,457</u>	<u>12,895,457</u>
Investment in affiliates	<u>5,250,036</u>	<u>5,250,036</u>
TOTAL ASSETS	<u>35,804,304</u>	<u>35,804,304</u>
DEFERRED OUTFLOWS	\$ <u>-</u>	\$ <u>-</u>

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Accounts payable and accrued expenses	\$ 732,250	\$ 732,250
Due to other governmental agencies	-	-
Long-term liabilities		
Due within one year		
Bonds, capital leases and contracts	72,826	72,826
Accrued interest	3,811	3,811
Compensated absences	16,547	16,547
Claims and judgments	-	-
Due in more than one year		
Deferred revenues	-	-
Bonds, capital leases and contracts	90,150	90,150
Accrued interest	-	-
Compensated absences	535,018	535,018
Claims and judgments	-	-
Accrued landfill closure/postclosure care costs	<u>759,967</u>	<u>759,967</u>
TOTAL LIABILITIES	<u>2,210,569</u>	<u>2,210,569</u>
DEFERRED INFLOWS	<u>-</u>	<u>-</u>
EQUITY IN NET POSITION OF AFFILIATES	<u>5,250,036</u>	<u>5,250,036</u>
NET POSITION		
Invested in capital assets, net of related debt	11,968,703	11,968,703
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	-	-
Unrestricted	<u>16,374,996</u>	<u>16,374,996</u>
TOTAL NET POSITION	<u>28,343,699</u>	<u>28,343,699</u>
TOTAL NET POSITION AND EQUITY IN NET POSITION OF AFFILIATES	<u>\$ 33,593,735</u>	<u>\$ 33,593,735</u>

BINGHAM COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

FUNCTIONS/PROGRAMS	PROGRAM REVENUE			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 6,271,297	\$ 875,410	\$ 247,059	\$ -
Public safety	7,394,106	1,406,894	154,312	-
Public works	5,154,990	4,955	3,097,665	-
Health, welfare and sanitation	4,423,967	2,007,642	9,607	-
Culture and recreation	382,409	34,090	46,454	-
Education	71,600	-	62,942	-
Conservation/economic development	559,501	4,801	-	-
Interest on long-term debt	6,813	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	24,264,683	4,333,792	3,618,039	-
TOTAL PRIMARY GOVERNMENT	\$ 24,264,683	\$ 4,333,792	\$ 3,618,039	\$ -

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Franchise taxes

Public service taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Net increase (decrease) in fair value of investments

Miscellaneous

Special items - gain (loss) on sale of assets

Transfers

**TOTAL GENERAL REVENUES, SPECIAL ITEMS,
AND TRANSFERS**

Change in net position

Equity in earnings of affiliates

Distributions of equity of County affiliates

Restated Net Position, October 1, 2012

NET POSITION, SEPTEMBER 30, 2013

**NET (EXPENSE) REVENUE
AND CHANGES IN
NET POSITION**

Primary Government

	<u>Governmental Activities</u>		<u>Total</u>
\$	(5,148,828)	\$	(5,148,828)
	(5,832,900)		(5,832,900)
	(2,052,370)		(2,052,370)
	(2,406,718)		(2,406,718)
	(301,865)		(301,865)
	(8,658)		(8,658)
	(554,700)		(554,700)
	(6,813)		(6,813)
	<u>(16,312,852)</u>		<u>(16,312,852)</u>
	<u>(16,312,852)</u>		<u>(16,312,852)</u>
	11,600,308		11,600,308
	-		-
	-		-
	2,596,631		2,596,631
	753,912		753,912
	125,090		125,090
	(221,572)		(221,572)
	784,962		784,962
	27,828		27,828
	260,539		260,539
	<u>15,927,698</u>		<u>15,927,698</u>
	(385,154)		(385,154)
	1,495,320		1,495,320
	<u>(1,200,000)</u>		<u>(1,200,000)</u>
	<u>33,683,569</u>		<u>33,683,569</u>
\$	<u><u>33,593,735</u></u>	\$	<u><u>33,593,735</u></u>

**BINGHAM COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2013**

	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>	<u>JUSTICE FUND</u>	<u>SOLID WASTE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 1,131,411	\$ 719,530	\$ 734,149	\$ 2,624,812
Investments	-	-	-	-
Taxes receivable	128,303	41,856	130,582	23,973
Due from other funds	-	9,051	-	-
Receivable from other governments	392,768	630,648	281,239	-
Other receivables	-	3,000	345	20,842
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>1,652,482</u>	\$ <u>1,404,085</u>	\$ <u>1,146,315</u>	\$ <u>2,669,627</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 161,411	\$ 137,521	\$ 107,751	\$ 98,203
Due to other funds	9,051	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	118,039	38,508	132,845	22,055
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>288,501</u>	<u>176,029</u>	<u>240,596</u>	<u>120,258</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,228,056	905,719	2,549,369
Unassigned	1,363,981	-	-	-
	<u>1,363,981</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,363,981</u>	<u>1,228,056</u>	<u>905,719</u>	<u>2,549,369</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>1,652,482</u>	\$ <u>1,404,085</u>	\$ <u>1,146,315</u>	\$ <u>2,669,627</u>

ROAD & BRIDGE SPECIAL PROJECTS FUND	PAYMENT IN LIEU TAXES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 663,865	\$ 4,476,690	\$ 4,758,024	\$ 15,108,481
-	-	-	-
22,316	-	136,901	483,931
-	-	2,068	11,119
181,137	-	187,943	1,673,735
-	362,939	5,538	392,664
-	-	-	-
-	-	-	-
<u>\$ 867,318</u>	<u>\$ 4,839,629</u>	<u>\$ 5,090,474</u>	<u>\$ 17,669,930</u>
\$ 51,884	\$ -	\$ 175,480	\$ 732,250
-	-	2,068	11,119
-	-	-	-
20,531	362,939	125,177	820,094
-	-	-	-
-	-	-	-
<u>72,415</u>	<u>362,939</u>	<u>302,725</u>	<u>1,563,463</u>
-	-	-	-
-	-	-	-
794,903	4,476,690	4,787,749	14,742,486
-	-	-	1,363,981
<u>794,903</u>	<u>4,476,690</u>	<u>4,787,749</u>	<u>16,106,467</u>
<u>\$ 867,318</u>	<u>\$ 4,839,629</u>	<u>\$ 5,090,474</u>	<u>\$ 17,669,930</u>

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**BINGHAM COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2013**

Total fund balance, governmental funds:	\$	16,106,467
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		12,895,457
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		820,094
The investment in affiliates is not reflected on the governmental funds balance sheet, but is reflected in the Statement of Net Position.		5,250,036
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		<u>(1,478,319)</u>
Net position of governmental activities in the Statement of Net Position:	\$	<u><u>33,593,735</u></u>

**BINGHAM COUNTY - STATE OF IDAHO
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2013

	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>	<u>JUSTICE FUND</u>	<u>SOLID WASTE FUND</u>
REVENUES				
Taxes	\$ 2,895,217	\$ 1,191,605	\$ 3,211,805	\$ 168
Sales and miscellaneous taxes	-	-	-	-
Licenses and permits	158,862	-	93,826	-
Intergovernmental revenues	1,490,614	2,571,593	1,417,386	-
Charges for services	503,365	5,475	335,078	1,689,580
Fines and forfeitures	470	-	-	-
Investment earnings	41,286	-	83,804	-
Net increase (decrease) in fair value of investments	(73,784)	-	(147,788)	-
Miscellaneous and contributions	117,829	60,128	81,388	1,733
	<u>5,133,859</u>	<u>3,828,801</u>	<u>5,075,499</u>	<u>1,691,481</u>
EXPENDITURES				
Current:				
General government	3,882,665	-	-	-
Public safety	1,440,612	-	5,148,099	-
Public works	-	3,340,825	-	-
Health and sanitation	140,089	-	-	1,797,357
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	348,853	-	-	-
Debt Service:				
Principal	-	-	112,735	-
Interest and other charges	-	-	4,324	-
Capital outlay	11,014	29,500	225,576	81,860
	<u>5,823,233</u>	<u>3,370,325</u>	<u>5,490,734</u>	<u>1,879,217</u>
Excess (deficiency) of revenues over expenditures	(689,374)	458,476	(415,235)	(187,736)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	208,181	-
Other sources (uses)	-	-	42,471	-
Transfers in	200,000	-	-	-
Transfers out	(11,188)	(8,746)	(11,011)	-
	188,812	(8,746)	239,641	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(500,562)	449,730	(175,594)	(187,736)
Fund Balances, Oct. 1, 2012	1,864,543	778,326	1,081,313	2,737,105
FUND BALANCES, SEPT. 30, 2013	<u>\$ 1,363,981</u>	<u>\$ 1,228,056</u>	<u>\$ 905,719</u>	<u>\$ 2,549,369</u>

ROAD & BRIDGE SPECIAL PROJECTS FUND	PAYMENT IN LIEU TAXES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 531,838	\$ -	\$ 3,312,032	\$ 11,142,665
3,172	-	-	3,172
-	-	34,014	286,702
722,140	724,241	764,576	7,690,550
-	-	1,081,666	3,615,164
-	-	186,371	186,841
-	-	-	125,090
-	-	-	(221,572)
<u>29,150</u>	<u>3,998</u>	<u>495,995</u>	<u>790,221</u>
<u>1,286,300</u>	<u>728,239</u>	<u>5,874,654</u>	<u>23,618,833</u>
-	93,014	2,094,748	6,070,427
-	-	497,676	7,086,387
1,382,245	-	2,313	4,725,383
-	-	2,620,639	4,558,085
-	-	336,039	336,039
-	-	71,600	71,600
-	-	203,611	552,464
-	-	19,473	132,208
-	-	1,168	5,492
-	<u>244,000</u>	<u>67,970</u>	<u>659,920</u>
<u>1,382,245</u>	<u>337,014</u>	<u>5,915,237</u>	<u>24,198,005</u>
(95,945)	391,225	(40,583)	(579,172)
-	-	-	208,181
-	-	-	42,471
-	-	122,350	322,350
<u>(1,527)</u>	<u>-</u>	<u>(29,339)</u>	<u>(61,811)</u>
(1,527)	-	93,011	511,191
-	-	-	-
(97,472)	391,225	52,428	(67,981)
<u>892,375</u>	<u>4,085,465</u>	<u>4,735,321</u>	<u>16,174,448</u>
<u>\$ 794,903</u>	<u>\$ 4,476,690</u>	<u>\$ 4,787,749</u>	<u>\$ 16,106,467</u>

**BINGHAM COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013**

Net change in fund balances - total governmental funds: \$ (67,981)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The amount capitalized is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays of \$659,920 differs from depreciation of \$1,040,269 in the current period. (380,349)

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. (20,323)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This is the net change in deferred revenue. (21,991)

Governmental funds report long-term proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments. (75,973)

The contributed investment in affiliates is reflected on the Statement of Activities, but is not reflected on the Statement of Revenues, Expenditures, and Changes in Fund Balances of the governmental funds. -

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

This is the net change in accrued landfill postclosure costs. 201,693
This is the net change in accrued interest. (1,321)

Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long term liability. This amount is the net change in the compensated absence liability. (18,909)

Change in net position of governmental activities: \$ (385,154)

BINGHAM COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2013

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 1,934,799	\$ 282,897
Receivables	<u>-</u>	<u>656,082</u>
TOTAL ASSETS	<u>1,934,799</u>	<u>938,979</u>
LIABILITIES		
Accounts payable and accrued expenses	225,385	19,593
Payable to the State of Idaho	-	263,304
Payable to taxing districts	-	656,082
Deferred revenues	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>225,385</u>	<u>938,979</u>
NET POSITION		
Held in trust for individuals, organizations and other governments	\$ <u>1,709,414</u>	\$ <u>-</u>

BINGHAM COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2013

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	1,420,661
Intergovernmental revenues	10,150
Charges for services	175,831
Fines and forfeitures	188,668
Investment earnings	-
Miscellaneous and contributions	3,305,711
Transfers from other funds	<u>20,129</u>
TOTAL ADDITIONS	<u>5,121,150</u>
DEDUCTIONS	
Trust operating expenses	4,883,399
Transfers to other funds	<u>280,479</u>
TOTAL DEDUCTIONS	<u>5,163,878</u>
Change in net position	(42,728)
Net position - October 1, 2012	<u>1,752,142</u>
Net position - September 30, 2013	<u><u>\$ 1,709,414</u></u>

NOTES TO THE FINANCIAL STATEMENTS

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BINGHAM COUNTY - STATE OF IDAHO
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For the Year Ended September 30, 2013

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BINGHAM COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

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- 17. Investments in Unconsolidated Affiliates
- 18. Joint Venture Agreement
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**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bingham County is organized and operates under the provisions of the Idaho Constitution and the accounting policies and practices of the County conform to accounting principles generally accepted in the United States of America as applied to governments, except for the exceptions noted hereafter:

A. GENERAL

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

In June 1999, the GASB issued and approved Statements No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* and GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus*. These statements establish new financial reporting requirements for state and local governments, public colleges, and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Certain significant changes in the statement include the following:

- Financial statements are prepared using the full accrual accounting method for all County activities.

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of the governing boards, elected or appointed, that exercise substantial or total administrative and supervisory authority in their name and are considered to be substantially autonomous from Bingham County government. In addition, the County receives and disburses money from various agency accounts held for other entities. These accounts are maintained for others only in fiduciary capacity and beyond that capacity are not included in this report.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The County's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the County as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the government. The County's activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Statement of Net Position presents the County's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net Position. Net position is restricted when constraints placed upon it are either externally imposed or are imposed by constitutional provisions or enabling legislation.

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 within a specific function. The County does not allocate general government (indirect) expenses to other functions. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for governmental, proprietary, and fiduciary funds. For governmental and proprietary funds, the emphasis is on major funds, with each displayed in a separate column.

The County reports the following major governmental funds:

- **General Fund** - The fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road & Bridge** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User revenue as well as from general property tax revenues.
- **Justice Fund** - This fund accounts for law enforcement activities of the county. It is funded primarily from general property tax revenues, prisoner housing and grants.
- **Solid Waste Fund** - This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.
- **Road & Bridge - Special Projects** - This fund accounts for the maintenance and replacement of County roads and bridges and is primarily funded from State Highway User revenue as well as from general property tax revenues.
- **Pilt Fund** - This fund accounts for internal restrictions of funds accumulated for County contingencies and future capital expansion of facilities or other capital projects. It is funded by federal "payment in lieu of taxes" revenues.

The remaining governmental and business-type funds are considered to be nonmajor funds and are consolidated in a nonmajor funds column (on the combined fund statements). The nonmajor funds are displayed individually in combining schedules.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

Governmental funds account for the County's general activities including current expendable financial resources (except for those accounted for in proprietary funds), and are those through which most governmental functions of the County are financed. The following are the County's governmental fund types:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specific purposes.

Capital Projects Funds – Capital Projects Funds are used to account for the financial resources used to acquire major capital assets (other than those financed by proprietary funds).

Debt Service Funds – Debt Service Funds are used to account for the accumulation and disbursement of resources used for the repayment of general long-term debt principal, interest, and related costs.

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Types

Fiduciary Funds – Fiduciary Funds account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The reporting focus is on net position and changes in net position.

Trust and Agency Funds – Expendable Trust Funds account for funds held in a trustee capacity. The accounting is essentially the same manner used for governmental funds. Agency funds are purely custodial in nature.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other revenues are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proprietary and fiduciary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

Following are the County's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include pooled investments and certificates of deposit with original maturities greater than three months.

Receivables

Receivables include amounts due from other governments, and miscellaneous receivables. Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

Taxes Receivable

Taxes receivables include current and delinquent property taxes receivable as well as interest and penalties on the delinquent property taxes receivable. Property taxes are levied in September of each year and become payable on December 20 and June 20 of the following year for real property taxes and December 20 for personal property taxes.

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2013 are classified as deferred revenue.

Capital Assets

The County defines a capital asset as an asset with an initial cost of \$10,000 or more for equipment, \$50,000 or more for land and buildings, \$250,000 or more for infrastructure and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements, however, interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Building, equipment, infrastructure, and other depreciable assets are depreciated using the straight-line method over estimated useful lives from 5 to 70 years. Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

In June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in government's basic financial statements. Phase 2 governments, those with total annual revenues of \$10,000,000 up to \$100,000,000, should retroactively report all major general infrastructure assets for fiscal years beginning after June 15, 2006. In accordance with GASB Statement No. 34, the County has included the value of all major infrastructure capitalized since 1980 beginning with the 2006 – 2007 basic financial statements.

The County has adopted an allowable alternative to reporting depreciation for its roads network. Under this alternative method, referred to as the "modified approach," the County must maintain an asset management system and demonstrate that its roads are being preserved at or above condition levels established by County policy. Infrastructure assets accounted for under the modified approach are not depreciated, and maintenance and preservation costs are expensed.

Long-term Obligations

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized as expenditures in the current period. 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. The face amount of debt issued is reported as other financing sources.

Net Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is reported as net position on the government-wide, proprietary fund, and fiduciary fund statements, and reported as fund balance on the governmental fund statements.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and the Idaho Department of Revenue and Taxation prescribe the budget process and procedures for governmental subdivisions. Bingham County has satisfied the basic requirements prescribed in the following particulars:

- 1) Formulation of subsequent year budget requirements by internal County officers and personnel,
- 2) Perusal of formulated budgets by the County Commission and its clerk,
- 3) Presentation of preliminary and final budget requirements in formal news media of the County, and
- 4) Open hearings to permit taxpayer input before such budgets are formally adopted,

Subsequent control budgets following adoption are accomplished through a budget-expenditures control system with interim status accounting and reporting made available to officers and employees for management purposes. Budgets are adopted on a cash basis of accounting. The County does not maintain a formal encumbrance accounting system.

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2013, unrecorded fund liabilities included approximately \$551,565 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the government-wide statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Position.

H. REVENUES AND EXPENDITURES/EXPENSES

Under the modified accrual basis of accounting, revenues are recognized in governmental funds when "measurable and available". Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Bingham County considers property tax revenues to be "available" if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales taxes, are considered to be available if they are collected within 30 days of the fiscal year-end. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

In proprietary funds and government-wide statements, revenues are recognized when earned.

I. EXPENDITURE/EXPENSE RECOGNITION

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisition and construction are reported as expenditures in the period they are acquired.

In proprietary funds and government-wide statements, expenses are recorded when the related liability is incurred.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish operating revenues and expenses as the revenues and expenses generally resulting from provision of services in connection with an operation. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources.

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. In the government-wide statements, there were no interfund receivables or payables at September 30, 2013. During 2013, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

Interfund transactions for goods and services provided and used are reported as revenues and expenditures/expenses in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

K. NONSPENDABLE AND SPENDABLE FUND BALANCES

Fund balance is separated into nonspendable and spendable fund balances. Nonspendable fund balance includes amounts that cannot be spent because they are either: (1) not in spendable form or (2) legally or contractually required to be maintained intact. Spendable amounts are classified into restricted, committed, assigned, and unassigned. The following is a list of nonspendable and spendable fund balance designations for Bingham County:

Nonspendable: Fund balances associated with inventories, prepaids, long-term loans, notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).

Restricted: Fund balances that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balances that can be used only for the specific purposes determined by a formal action of the Board of County Commissioners (the County's highest level of decision-making authority).

Assigned: Fund balances that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned: Fund balances that include all spendable amounts not contained in the other classifications.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

2. CASH AND INVESTMENTS

Cash deposits and investments by the County Treasurer (including \$2,000 petty cash) as of September 30, 2013, totaled \$17,326,177, of which \$4,845,845 represented demand deposits and simple time certificates of deposits, \$4,952,022 represented investments in government backed securities, investment certificates of deposits, and mortgage-backed securities, and \$7,528,310 represented deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, \$15,108,481 was allocated to governmental funds.

The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by Idaho Code Section, Title 67, 67-1210.

Deposits

At year end, the carrying amount of the County's deposits with financial institutions was \$4,845,845 and the bank balance was \$4,907,634. The amount not covered by FDIC insurance was \$3,342,612. As of September 30, 2013, County funds in demand deposits were collateralized with the Federal Reserve to \$3,650,461.

Investments

The carrying value of the County's investments at year end was \$12,480,332 and the fair value was \$12,480,332. The amount not covered by insurance was \$10,609,474.

The County invests in the Local Government Investment Pool (LGIP) through the Idaho State Treasurer. All funds are invested by the Idaho State Treasurer's office in accordance with Sections 67-1210 and 67-1210A of the Idaho Code. All investments for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments are subject to risk from market and interest rate fluctuations.

The County does not have a written policy addressing credit risk, custodial credit risk or interest risk.

BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

2. CASH AND INVESTMENTS (Continued)

At year end, the County had the following investments:

Investment Type	Fair Value	< 1 year	1 – 5 years	> 5 years	Rating
Federal Farm Credit	\$ 755,027	\$ -	\$ -	\$ 755,027	AA+/Aaa
FHLMC	117,086	-	-	117,086	AA+/AAA
FNMA	1,035,721	-	99,636	936,085	AA+/AAA
FHLB	1,761,826	-	298,520	1,463,306	AA+/Aaa
Mortgage-backed securities	100,265	-	-	100,265	N/A
State Investment Pool	7,528,310	7,528,310	-	-	N/A
TVA	107,508	-	-	107,508	AA+/Aaa/AAA
Certificates of Deposit	<u>1,074,589</u>	<u>246,515</u>	<u>828,074</u>	<u>-</u>	N/A
Total Investments	\$ <u>12,480,332</u>	\$ <u>7,774,825</u>	\$ <u>1,226,230</u>	\$ <u>3,479,277</u>	

**BINGHAM COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2013**

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013 was as follows:

<u>Governmental Activities</u>	<u>Balance 10-01-2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 09-30-2013</u>
Capital assets, not being depreciated				
Land	\$ 1,858,564	\$ 26,500	\$ (10,455)	\$ 1,874,609
Infrastructure	2,243,829	-	-	2,243,829
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	4,102,393	26,500	(10,455)	4,118,438
Capital assets, being depreciated				
Infrastructure	2,996,525	-	-	2,996,525
Buildings and improvements	8,426,408	299,360	(100,000)	8,625,768
Machinery and equipment	12,752,893	347,703	(643,552)	12,457,044
Total capital assets, being depreciated	24,175,826	647,063	(743,552)	24,079,337
Less accumulated depreciation for				
Infrastructure	(452,345)	(59,931)	-	(512,276)
Buildings and improvements	(4,533,666)	(217,618)	94,687	(4,656,597)
Machinery and equipment	(10,009,722)	(762,720)	638,997	(10,133,445)
Total accumulated depreciation	(14,995,733)	(1,040,269)	733,684	(15,302,318)
Total capital assets, being depreciated, net	9,180,093	(393,206)	(9,868)	8,777,019
Governmental activity, capital assets, net	\$ 13,282,486	\$ (366,706)	\$ (20,323)	\$ 12,895,457

Depreciation expense was charged to current function of the primary government as follows:

Governmental activities

General government	\$ 181,961
Public safety	307,719
Public works	429,607
Health, welfare and sanitation	67,575
Culture and recreation	46,370
Conservation and economic development	7,037
Total governmental activities	\$ 1,040,269

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

4. RETIREMENT PLAN

Public Employee Retirement System of Idaho (PERSI) – The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website www.persi.ida.gov.

The actuarially determined contribution requirements of Bingham County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2013, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.65% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. Effective July 1, 2013, the required contribution rate percentages increased to 6.79% for general members and 8.36% for police and firefighters. The employer rates also increased to 11.32% for general members and 11.66% for police and firefighters. Bingham County's employer contributions required and paid were \$928,669, \$895,356, and \$881,622 for the three years ended September 30, 2013, 2012, and 2011 respectively.

5. DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed annuity contracts administered by PEBSCO Deferred Compensation Plan Administrator.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

6. LITIGATION AND CONTINGENT LIABILITIES

Various claims and lawsuits are pending against the County. These claims and lawsuits are presently handled by the County's insurance company and the probability of potential loss in excess of insurance coverage is remote.

BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

7. LONG-TERM DEBT

Long-term Obligation Activity:

General long-term obligations of the County include capital leases. During the year ending September 30, 2013, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10/01/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09/30/2013</u>	<u>Amounts</u> <u>due within</u> <u>one year</u>
Compensated absences	\$ 532,656	\$ 18,909	\$ -	\$ 551,565	\$ 16,547
Capital leases	87,003	208,181	(132,208)	162,976	72,826
Accrued interest	2,490	3,811	(2,490)	3,811	3,811
Landfill closure costs	961,660	12,907	(214,600)	759,967	-
Total governmental activities	\$ 1,583,809	\$ 243,808	\$ (349,298)	\$ 1,478,319	\$ 93,184

Landfill Postclosure Costs

Bingham County recalculated their postclosure care testing liability for the Fielding Landfill during the 2013 fiscal year which resulted in a decrease of \$214,600. The increase of \$12,907 is for postclosure costs for the Central Transfer Station.

Capital Leases

Capital equipment leases are arranged through lease financing agreements with Ford Motor Credit Company. The arrangements provide for an initial down payment with annual payments varying from three to four years and interest ranging from 5.95% to 6.6%. These agreements provided current-year additions to long-term obligations, valued at cost, and totaling \$208,181. All additions to capital equipment are financed through current revenues.

The schedule below is an analysis of assets under capital leases as of September 30, 2013:

	<u>Governmental</u> <u>Activities</u>	<u>Capital Assets</u> <u>Under Capital</u> <u>Leases</u>
Buildings and improvements	\$ -	\$ -
Machinery and equipment	260,068	260,068
Total capital leases	\$ 260,068	\$ 260,068

BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

7. LONG-TERM DEBT (Continued)

Obligations of governmental activities under capital leases as of September 30, 2013, were as follows:

Year Ended September 30	Governmental Activities		
	Principal	Interest	Total
2014	\$ 72,826	\$ 8,477	\$ 81,303
2015	67,972	4,732	72,704
2016	22,178	1,363	23,541
Total	\$ 162,976	\$ 14,572	\$ 177,548

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Justice Fund, and is paid from that fund when due.

8. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require the Bingham County solid waste landfills to place a final cover on its solid waste landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The total estimated cost of landfill closure and postclosure care is estimated to be \$759,967. The Fielding landfill with estimated monitoring costs of \$267,900 was closed at the beginning of the 2003 fiscal year. Aberdeen landfill is estimated to last approximately 60-80 years, an increase from an estimated 30 years, with projected closing costs of \$382,360. The Rattle Snake landfill opened in 2003 and at September 30, 2013 was less than 7% full. It has an estimated life of approximately 140 years, an increase from 45 years, with projected closing costs of \$96,800. The Central Transfer Station is operated on an in and out basis with no waste accumulating; therefore it is estimated to have an indefinite life, but estimated costs of closure and postclosure care are \$12,907. The Bingham County solid waste landfill will recognize the remaining estimated cost of closure and postclosure care as the remaining estimated capacity is filled. The estimated liability is based on what it would cost to perform all closure and postclosure care of the current site in 2013 dollars. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Final cover will be put on portions of the landfill when they are ready for closure to reduce the final cover costs when the landfill is closed.

The Bingham County solid waste landfills are not required to fund contributions to a trust to finance closure and postclosure care. The County may find that funding requirements may be inadequate or that additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) and these costs may need to be covered by charges to future landfill users or from tax revenue.

9. RESTRICTED AND ENCUMBERED FUND BALANCES

As of September 30, 2013, there were no restricted or encumbered fund balances.

10. RELATED PARTY TRANSACTIONS

The County has not been directly involved in related party transactions that would violate the Idaho Code or Federal Regulations.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

11. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2013, consisted of the following:

<u>Transfer to:</u>						
<u>Transfer from:</u>	<u>General</u>	<u>Tort</u>	<u>Rural Addressing</u>	<u>Ambulance Vehicle Trust</u>	<u>Totals</u>	
General Fund	\$ -	\$ 11,009	\$ -	\$ -	\$ 11,009	
Road and Bridge	-	8,746	-	-	8,746	
Airport	-	6	-	-	6	
Justice	-	11,190	-	-	11,190	
District Court	-	2,165	-	-	2,165	
Fair	-	32	-	-	32	
Health District	-	1,848	-	-	1,848	
Historical Society	-	66	-	-	66	
Indigent	-	674	-	-	674	
Parks and Recreation	-	293	-	-	293	
Revaluation	-	1,093	-	-	1,093	
Weeds	-	585	-	-	585	
Road & Bridge, Special Projects	-	1,527	-	-	1,527	
Ambulance	-	2,637	-	20,000	22,637	
Insurance Trust	200,000	-	-	-	200,000	
Rural Addressing Trust	-	-	80,479	-	80,479	
	<u>\$ 200,000</u>	<u>\$ 41,871</u>	<u>\$ 80,479</u>	<u>\$ 20,000</u>	<u>\$ 342,350</u>	

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

12. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

There are no known violations of direct finance-related legal and contractual provisions.

13. RISK MANAGEMENT

The County is exposed to various risks related to torts; theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers.

In addition, funds are being accumulated in the Tort Fund as a contingency.

14. DEFICITS AND INTERFUND TRANSACTIONS

There were no funds with deficit balances as of September 30, 2013.

As of September 30, 2013, in the governmental fund statements, there was an interfund receivable to the Road and Bridge Fund from the General Fund in the amount of \$9,051 and there was an interfund receivable to the Tort Fund from the Ambulance Fund in the amount of \$2,068.

15. SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of this report. There are no known subsequent events that will have a material impact on the operation of the County.

16. BLACKFOOT URBAN RENEWAL AGENCY AGREEMENT

On May 24, 2005, the County entered into an agreement with the Blackfoot Urban Renewal Agency. The County purchased 25.22 acres of property located near Blackfoot, Idaho, on West Bridge Street near the Snake River and transferred the title to the Blackfoot Urban Renewal Agency with the understanding that it would be used for the development of a technology industrial park. The Agency agreed to pay annually to the County an amount of money equal to the property tax revenue of a subdivision located in the Parkway-Meridian Urban Renewal Area during such time that the Parkway-Meridian Urban Renewal area exists. In addition, the Agency also agreed to pay annually to the County an amount equal to the personal property tax revenue the County would normally receive each year on the personal property located within the Riverview Industrial Park until such time as the total amount expended is equal to the amount the County paid for the property or until such time as the Riverview Urban Renewal Area is terminated. As of September 30, 2013, the balance of the note receivable was \$362,939. Revenue will be recognized under the cost recovery method as payments are received. The remaining receivable balance will be reflected in the liability section as deferred revenue.

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

17. INVESTMENTS IN UNCONSOLIDATED AFFILIATES

Due to an Idaho State Supreme Court decision that prevents any government entity from issuing debt without voter approval, Bingham Memorial Hospital, a former component unit of Bingham County, transitioned from a county hospital to a nonprofit hospital. During the year ended June 30, 2007, BMH, Inc. (BMH) was incorporated as an Idaho nonprofit corporation in accordance with Section 501(c)(3) of the Internal Revenue Code. A hospital lease and transfer agreement between the County and BMH was executed on June 22, 2007. Under the terms of the Agreement and in compliance with Idaho Code Section 31-3513A, the County is leasing the hospital to BMH, effective July 1, 2007 and ending June 30, 2106. Under the provisions of this lease, BMH is leasing all facilities, operations, operating assets, acquired assets, charitable assets, and the offsetting liabilities at a rate of \$1 per year. In addition, the County's ownership interest in Bingham Land, LLC was transferred to BMH. The ownership interests in CMRGO, LLC (CMRGO) and Doctors and Hospital Health System of Idaho LLC (DHHS) were booked with the County as investments of the County in these entities under the equity method. The Agreement stipulates that distributions from CMRGO and DHHS to the County will be paid to BMH, and BMH will pay any obligations the County has to CMRGO and DHHS.

In conjunction with the Agreement, there was a liquid assets transfer agreement between the County and BMH that was effective July 1, 2007. The liquid assets transfer agreement stipulates three types of payments due from BMH to the County for consideration of the liquid assets transferred under the Agreement. The first of these payments is a \$150,000 payment due annually beginning July 1, 2008. The second payment is an amount equal to 5% of the "Excess of Revenues Over Expenses" per BMH's audited financial statements, with a maximum payment of \$150,000 each year. This payment must be made within 150 days of each December 31 year-end, the new fiscal year-end of BMH, beginning with the year ending December 31, 2007. The final payment due from BMH to the County is related to indigent care claims, which will be passed through to BMH. BMH will reimburse the County up to \$150,000 per year for these payments.

Complete financial statements of BMH, Inc., known as Bingham Memorial Hospital, can be obtained from their administrative office at 98 Popular Street, Blackfoot, Idaho 83221.

The table below sets forth the carrying values of the County's equity investments in CMRGO and DHHS, the County's share of their earnings or losses and the distributions received, as of and for the year ended September 30, 2013. The County accounts for its investment in unconsolidated affiliates by the equity method. The County records its share of such earnings (loss) in the Statement of Activities as "Equity in earnings of affiliates" and the carrying value of the County's investment in commercial entities is recorded in the Statement of Net Position as "Equity in net position of affiliates".

	<u>CRMGO</u>		<u>DHHS</u>		<u>Total</u>
Equity in net position of affiliates, 09/30/2012	\$ 1,454,489	\$	3,651,283	\$	5,105,772
2013 Equity in earnings of affiliates	313,881		1,030,383		1,344,264
Distributions	-		(1,200,000)		(1,200,000)
Equity in net position of affiliates, 09/30/2013	\$ <u>1,768,370</u>	\$	<u>3,481,666</u>	\$	<u>5,250,036</u>

**BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013**

18. JOINT VENTURE AGREEMENT

In October, 2004, Bingham County, Bonneville County, the City of Shelley, and the City of Ammon entered into a joint powers agreement to provide joint financing, design, acquisition, construction, management, and operation of a regional sewage treatment and disposal facility. A separate legal entity, Eastern Idaho Regional Wastewater Authority, was created. It is governed by a board made up of representatives from each of the members of the joint powers agreement. Assets acquired by the members of the joint powers agreement for the Eastern Idaho Regional Wastewater Authority during the construction phase are donated to the Authority as that phase becomes operational.

The Board of the Eastern Idaho Regional Wastewater Authority assesses and collects from each participating member debt service fees, discharge/hookup fees, operation and maintenance fees, and fees to pay for costs in excess of defined equivalent residential unit (ERU) allocations each year.

Each member must collect, as a minimum, debt service fees, discharge/hookup fees, and operation and maintenance fees established by the board and remit them to the Authority. Each member may also establish its own minimum operation and maintenance fees and discharge/hookup fees in addition to those determined by the board. Each member of the joint powers agreement pays a percentage of the repair, operation, and maintenance of the facility and transmission lines.

In the event of a federal, state or local court action, concerning the facility, each member will assume responsibility for such litigation in a direct proportion to the percentage of use of the system.

If the facility needs to expand in the future and the Authority does not have adequate funds in their reserve fund accumulated from the discharge/hookup fees, each member of the joint powers agreement will pay additional funds necessary to construct and complete the next phase of the development of the facility.

During the 2009 – 2010 fiscal year, the facility began accepting flow from the City of Shelley, Bonneville County, and Bingham County. The Eastern Interceptor line was completed during the 2012 fiscal year and the Authority began accepting flow from the City of Ammon.

The Eastern Idaho Regional Waste Water Authority has a fiscal year end of September 30. Financial statements are available at:

Eastern Idaho Regional Waste Water Authority
618 E. 1250 N.
Shelley, ID 83274

19. RESTATED BEGINNING NET POSITION

The beginning net position was increased by \$13,643. A deposit made in the 2012 fiscal year for equipment received and paid for in the 2013 fiscal year was expensed during the 2012 fiscal year. The deposit for the equipment should have been classified as a deferred outflow under GASB 63, which is effective for fiscal years beginning after December 15, 2011.

REQUIRED SUPPLEMENTARY INFORMATION

**BINGHAM COUNTY - STATE OF IDAHO
INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH
For the Year Ended September 30, 2013**

As allowed by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, the County has adopted an alternative method for reporting costs associated with certain infrastructure assets. Under this alternative method, referred to as the “modified approach,” infrastructure assets are not depreciated, and maintenance and preservation costs are expensed. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of infrastructure assets reported under the modified approach.

In order to utilize the modified approach, the County is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets,
- Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale,
- Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the County, and
- Document that the infrastructure assets are being preserved approximately at or above the condition levels established by the County.

Roads

Bingham County applies the modified approach to the 1,202 center line miles of roads. The roads are owned and maintained by the county even though many of the roads are built on implied dedications or prescriptive easements. The goal of the county in conjunction with adopting the modified approach is to develop and provide a cost effective pavement maintenance and rehabilitation program that preserves the County's investment in its road network and enhances public transportation and safety.

The method for evaluating the roads changed significantly from October 2010 to September 2011. Errors have been corrected and adjustments have been made to utilize the previous years' data to show the changes in the condition of the County's roads. The standards that Bingham County uses to evaluate the road conditions have been defined more clearly to the inspectors to improve the accuracy of the data. The County now utilizes a GIS/GPS system to measure the lengths of the roads and help eliminate errors in the data. Gravel roads have remained somewhat consistent from prior years. However, there has been a major adjustment for years prior to 2011 for the oiled roads to reflect the changes. The numbers for prior years have been adjusted to reflect the maintenance activities and the oxidation that occurs on the roads.

**BINGHAM COUNTY - STATE OF IDAHO
 INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH – (continued)
 For the Year Ended September 30, 2013**

Measurement Scale

<u>Gravel Roads</u>		<u>2013 Center Line Miles</u>
A	Only needs maintenance once a year and is safe	-
B	Requires occasional maintenance, needs only slight improvements	94.82
C	Adequate – will be needing gravel and other improvements in the future, but is okay for now	252.38
D	Needs gravel, etc.	168.94
F	Needs gravel, shoulders, widening, safety of road should be considered, etc.	26.15
O	Other (dirt)	<u>5.51</u>
Total gravel roads		<u><u>547.80</u></u>

Oiled Roads

A	Excellent	New	-
B	Good	Good condition – only chip seals required	105.90
C	Fair	Maintenance – more than chip sealing (patching)	541.70
D	Poor	Leveling course road is uneven to drive on (overlay, etc.)	6.67
F	Failed	Reconstruction needed	0.00
O	Not rated	Other (dirt)	<u>0.00</u>
Total oil roads			<u><u>654.27</u></u>

BINGHAM COUNTY - STATE OF IDAHO
INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH – (continued)
For the Year Ended September 30, 2013

Established Condition Level

It is the County’s goal to maintain at least 50% of its roads/highways at or above the “fair” condition or better. Condition assessments are performed by geographic district within network on approximately one third of the roads/highways each year in order to achieve a complete condition assessment at least once every three years. The last three assessments were November 15, 2013, October 22, 2012, and October 28, 2011.

Assessed Conditions

The following table reports the center line miles and the percentage of pavement meeting the “excellent” to “fair” conditions ratings as assessed in 2013. The first year of implementation of these reporting standards was 2007. This chart reports a six year trend analysis.

Bingham County Oil Road Condition Report						
Fiscal Year	Excellent Condition	Good Condition	Fair Condition	Total Miles in Fair or Above Condition	Total County Miles	% in Excellent to Fair Condition
2013	-	105.90	541.70	647.60	654.27	98.98%
2012	5.54	129.46	510.52	645.52	652.19	98.98%
2011	5.54	107.08	533.75	646.37	653.04	98.97%
2010	65.08	339.79	234.54	639.41	651.84	98.09%
2009	61.84	437.49	143.51	642.84	651.84	98.61%
2008	-	322.75	131.03	453.78	651.84	69.62%

During the 2011 fiscal year, the County implemented a GIS system to assist in tracking infrastructure in the County. Center-line mileage was reassessed and adjusted from the prior year to reflect the more accurate information provided by the GIS system. In addition, the County changed how they were assessing road conditions. In prior years, if a road was chip-sealed, it was classified as “good”. Now, the assessment is also based on some safety factors. This has changed the classification of some of the roads that were classified as “good” in prior years such that they are now classified as “fair”. The information in the table above reflects the updated information.

The following table represents the County’s estimated amounts needed to maintain and preserve its road network at or above its established condition levels, as well as the amounts actually spent on road maintenance and preservation, for the last six reporting periods (in thousands).

	2013	2012	2011	2010	2009	2008
Estimated Spending	\$5,922	\$5,971	\$5,904	\$6,064	\$6,738	\$6,712
Actual Spending	\$4,723	\$4,626	\$4,660	\$5,348	\$5,475	\$5,475

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ 2,828,963	\$ 2,828,963	\$ 2,895,565
Licenses and permits	141,134	141,134	158,862
Intergovernmental revenues	1,213,960	1,213,960	1,464,979
Charges for services	464,387	464,387	503,365
Fines and forfeitures	264	264	470
Investment earnings	103,085	103,085	41,286
Net increase (decrease) in fair value of investments	-	-	-
Miscellaneous and contributions	52,170	52,170	117,829
	<u>4,803,963</u>	<u>4,803,963</u>	<u>5,182,356</u>
EXPENDITURES			
Current:			
General government	4,117,639	4,117,639	3,870,565
Public safety	1,461,973	1,461,973	1,438,786
Public works	-	-	-
Health and sanitation	133,188	133,188	129,075
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	350,528	350,528	339,069
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	77,300	77,300	97,573
	<u>6,140,628</u>	<u>6,140,628</u>	<u>5,875,068</u>
Excess (deficiency) of revenues over expenditures	(1,336,665)	(1,336,665)	(692,712)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	200,000
Transfers out	-	-	49,698
	-	-	249,698
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(1,336,665)	(1,336,665)	(443,014)
Fund Balances, Oct. 1, 2012	1,615,101	1,615,101	1,615,101
FUND BALANCES, SEPT. 30, 2013	<u>\$ 278,436</u>	<u>\$ 278,436</u>	<u>\$ 1,172,087</u>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ (348)	\$ 2,895,217
-	158,862
25,635	1,490,614
-	503,365
-	470
-	41,286
(73,784)	(73,784)
-	117,829
<u>(48,497)</u>	<u>5,133,859</u>
12,100	3,882,665
1,826	1,440,612
-	-
11,014	140,089
-	-
-	-
9,784	348,853
-	-
-	-
<u>(86,559)</u>	<u>11,014</u>
<u>(51,835)</u>	<u>5,823,233</u>
3,338	(689,374)
-	-
-	-
-	-
-	200,000
<u>(60,886)</u>	<u>(11,188)</u>
(60,886)	188,812
-	-
(57,548)	(500,562)
<u>249,442</u>	<u>1,864,543</u>
<u>\$ 191,894</u>	<u>\$ 1,363,981</u>

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE FUND
For the year ended September 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>BUDGETARY</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BASIS</u>
REVENUES			
Taxes	\$ 1,183,701	\$ 1,183,701	\$ 1,204,968
Licenses and permits	-	-	-
Intergovernmental revenues	2,337,953	2,337,953	2,557,823
Charges for services	139,130	139,130	5,475
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Miscellaneous and contributions	22,917	22,917	27,628
	<u>3,683,701</u>	<u>3,683,701</u>	<u>3,795,894</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	3,653,900	3,653,900	3,309,802
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	237,000	237,000	31,023
	<u>3,890,900</u>	<u>3,890,900</u>	<u>3,340,825</u>
Excess (deficiency) of revenues over expenditures	(207,199)	(207,199)	455,069
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(17,797)
	-	-	(17,797)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(207,199)	(207,199)	437,272
Net change in fund balances	186,593	186,593	186,593
FUND BALANCES, SEPT. 30, 2013	<u>\$ (20,606)</u>	<u>\$ (20,606)</u>	<u>\$ 623,865</u>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ (13,363)	\$ 1,191,605
-	-
13,770	2,571,593
-	5,475
-	-
-	-
<u>32,500</u>	<u>60,128</u>
<u>32,907</u>	<u>3,828,801</u>
-	-
-	-
31,023	3,340,825
-	-
-	-
-	-
-	-
-	-
<u>(1,523)</u>	<u>29,500</u>
<u>29,500</u>	<u>3,370,325</u>
3,407	458,476
-	-
-	-
-	-
-	-
<u>9,051</u>	<u>(8,746)</u>
9,051	(8,746)
-	-
12,458	449,730
<u>591,733</u>	<u>778,326</u>
<u>\$ 604,191</u>	<u>\$ 1,228,056</u>

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Taxes	\$ 3,169,835	\$ 3,169,835	\$ 3,226,794
Licenses and permits	72,597	72,597	95,866
Intergovernmental revenues	1,174,470	1,174,470	1,390,939
Charges for services	264,890	264,890	348,904
Fines and forfeitures	-	-	-
Investment earnings	137,613	137,613	83,804
Miscellaneous and contributions	35,430	35,430	81,388
	<u>4,854,835</u>	<u>4,854,835</u>	<u>5,227,695</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	5,270,254	5,300,254	5,044,680
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	<u>230,000</u>	<u>230,000</u>	<u>195,402</u>
	<u>5,500,254</u>	<u>5,530,254</u>	<u>5,240,082</u>
Excess (deficiency) of revenues over expenditures	(645,419)	(675,419)	(12,387)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(11,011)
	-	-	(11,011)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(645,419)	(675,419)	(23,398)
Fund Balances, Oct. 1, 2012	<u>928,511</u>	<u>928,511</u>	<u>928,511</u>
FUND BALANCES, SEPT. 30, 2013	<u>\$ 283,092</u>	<u>\$ 253,092</u>	<u>\$ 905,113</u>

	<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>
\$	(14,989)	\$	3,211,805
	(2,040)		93,826
	26,447		1,417,386
	(13,826)		335,078
	-		-
	-		83,804
	(147,788)		(147,788)
	-		81,388
	<u>(152,196)</u>		<u>5,075,499</u>
	-		-
	103,419		5,148,099
	-		-
	-		-
	-		-
	-		-
	112,735		112,735
	4,324		4,324
	30,174		225,576
	<u>250,652</u>		<u>5,490,734</u>
	(402,848)		(415,235)
	208,181		208,181
	42,471		42,471
	-		-
	-		-
	-		(11,011)
	250,652		239,641
	-		-
	(152,196)		(175,594)
	152,802		1,081,313
\$	<u>606</u>	\$	<u>905,719</u>

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE FUND
For the year ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ -	\$ -	\$ 168
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	1,906,697	1,906,697	1,666,785
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Miscellaneous and contributions	4,803	4,803	1,733
	<u>1,911,500</u>	<u>1,911,500</u>	<u>1,668,686</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	1,733,045	1,776,500	1,789,835
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	135,000	135,000	89,382
	<u>1,868,045</u>	<u>1,911,500</u>	<u>1,879,217</u>
Excess (deficiency) of revenues over expenditures	43,455	-	(210,531)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
	-	-	-
Net change in fund balances	43,455	-	(210,531)
Fund Balances, Oct. 1, 2012	<u>2,781,955</u>	<u>2,781,955</u>	<u>2,781,955</u>
FUND BALANCES, SEPT. 30, 2013	<u><u>\$ 2,825,410</u></u>	<u><u>\$ 2,781,955</u></u>	<u><u>\$ 2,571,424</u></u>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ 168
-	-
-	-
22,795	1,689,580
-	-
-	-
-	1,733
<u>22,795</u>	<u>1,691,481</u>
-	-
-	-
-	-
7,522	1,797,357
-	-
-	-
-	-
-	-
<u>(7,522)</u>	<u>81,860</u>
-	1,879,217
22,795	(187,736)
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
-	-
22,795	(187,736)
<u>(44,850)</u>	<u>2,737,105</u>
<u>\$ (22,055)</u>	<u>\$ 2,549,369</u>

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD & BRIDGE - SPECIAL PROJECTS FUND
For the year ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ 528,924	\$ 528,924	\$ 536,109
Licenses and permits	-	-	-
Intergovernmental revenues	935,876	935,876	721,897
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Miscellaneous and contributions	84,123	84,123	29,150
	<u>1,548,923</u>	<u>1,548,923</u>	<u>1,287,156</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,941,000	1,941,000	1,373,405
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	90,000	90,000	8,840
	<u>2,031,000</u>	<u>2,031,000</u>	<u>1,382,245</u>
Excess (deficiency) of revenues over expenditures	(482,077)	(482,077)	(95,089)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(1,527)
	-	-	(1,527)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(482,077)	(482,077)	(96,616)
Fund Balances, Oct. 1, 2012	730,913	730,913	730,913
FUND BALANCES, SEPT. 30, 2013	<u>\$ 248,836</u>	<u>\$ 248,836</u>	<u>\$ 634,297</u>

	<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>
\$	(4,271)	\$	531,838
	-		-
	3,415		725,312
	-		-
	-		-
	-		-
	-		29,150
	<u>(856)</u>		<u>1,286,300</u>
	-		-
	-		-
	8,840		1,382,245
	-		-
	-		-
	-		-
	-		-
	<u>(8,840)</u>		<u>-</u>
	-		1,382,245
	<u>(856)</u>		<u>(95,945)</u>
	-		-
	-		-
	-		-
	-		-
	<u>-</u>		<u>(1,527)</u>
	-		(1,527)
	-		-
	<u>(856)</u>		<u>(97,472)</u>
	<u>161,462</u>		<u>892,375</u>
\$	<u><u>160,606</u></u>	\$	<u><u>794,903</u></u>

BINGHAM COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU OF TAXES FUND
For the year ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenues	668,849	668,849	724,241
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Miscellaneous and contributions	81,151	81,151	37,331
	<u>750,000</u>	<u>750,000</u>	<u>761,572</u>
EXPENDITURES			
Current:			
General government	750,000	750,000	356,114
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
	<u>750,000</u>	<u>750,000</u>	<u>356,114</u>
Excess (deficiency) of revenues over expenditures	-	-	405,458
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	405,458
Fund Balances, Oct. 1, 2012	<u>4,071,232</u>	<u>4,071,232</u>	<u>4,071,232</u>
FUND BALANCES, SEPT. 30, 2013	<u><u>\$ 4,071,232</u></u>	<u><u>\$ 4,071,232</u></u>	<u><u>\$ 4,476,690</u></u>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	724,241
-	-
-	-
-	-
<u>(33,333)</u>	<u>3,998</u>
<u>(33,333)</u>	<u>728,239</u>
(263,100)	93,014
-	-
-	-
-	-
-	-
-	-
-	-
<u>244,000</u>	<u>244,000</u>
<u>(19,100)</u>	<u>337,014</u>
(14,233)	391,225
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
(14,233)	391,225
<u>14,233</u>	<u>4,085,465</u>
\$ <u><u>-</u></u>	\$ <u><u>4,476,690</u></u>

BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2013

1. The legally adopted budget for Bingham County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.
2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.
3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased at year-end with a partial payment budgeted in the current year and an account payable booked to reflect the final payment in the subsequent year's budget.
4. Capital outlays that do not meet the capitalization policy levels are reclassified out of capital outlay and into another expenditure.

SUPPLEMENTARY INFORMATION

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BINGHAM COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2013

	<u>AIRPORT</u>	<u>DISTRICT COURT</u>	<u>STATE FAIR</u>	<u>JUVENILE CORRECTIONS</u>
ASSETS				
Cash - County Treasurer	\$ 23,932	\$ 492,457	\$ 1,342	\$ 163,546
Taxes receivable	152	21,744	275	-
Due from other funds	-	-	-	-
Receivable from other governments	963	-	961	31,494
Other receivables	-	-	-	-
	<u>25,047</u>	<u>514,201</u>	<u>2,578</u>	<u>195,040</u>
	\$	\$	\$	\$
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ 24,717	\$ -	\$ 1,067
Due to other funds	-	-	-	-
Deferred revenue	140	20,004	253	-
	<u>140</u>	<u>44,721</u>	<u>253</u>	<u>1,067</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	24,907	469,480	2,325	193,973
Unassigned	-	-	-	-
	<u>24,907</u>	<u>469,480</u>	<u>2,325</u>	<u>193,973</u>
TOTAL FUND BALANCES	<u>24,907</u>	<u>469,480</u>	<u>2,325</u>	<u>193,973</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,047</u>	<u>\$ 514,201</u>	<u>\$ 2,578</u>	<u>\$ 195,040</u>

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013**

	<u>HEALTH DISTRICT</u>	<u>HISTORICAL SOCIETY</u>	<u>HOSPITAL</u>	<u>INDIGENT</u>
ASSETS				
Cash - County Treasurer	\$ 264,308	\$ 5,653	\$ -	\$ 344,789
Taxes receivable	23,379	869	-	28,432
Due from other funds	-	-	-	-
Receivable from other governments	3,627	-	-	33,381
Other receivables	-	-	-	-
	<u>291,314</u>	<u>6,522</u>	<u>-</u>	<u>406,602</u>
	\$	\$	\$	\$
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 10,894	\$ -	\$ -	\$ 33,223
Due to other funds	-	-	-	-
Deferred revenue	21,509	799	-	26,157
	<u>32,403</u>	<u>799</u>	<u>-</u>	<u>59,380</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	258,911	5,723	-	347,222
Unassigned	-	-	-	-
	<u>258,911</u>	<u>5,723</u>	<u>-</u>	<u>347,222</u>
TOTAL FUND BALANCES	<u>258,911</u>	<u>5,723</u>	<u>-</u>	<u>347,222</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 291,314</u>	<u>\$ 6,522</u>	<u>\$ -</u>	<u>\$ 406,602</u>

<u>EMPLOYEE WELLNESS PROGRAM</u>	<u>PARKS AND RECREATION</u>	<u>REVALUATION</u>	<u>TORT FUND</u>	<u>VETERANS MEMORIAL</u>	<u>WEEDS</u>
\$ -	\$ 126,217	\$ 160,561	\$ 917,718	\$ -	\$ 42,617
-	3,690	18,795	7,505	-	7,936
-	-	-	2,068	-	-
-	29,808	-	2,208	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 159,715</u>	<u>\$ 179,356</u>	<u>\$ 929,499</u>	<u>\$ -</u>	<u>\$ 50,553</u>
\$ -	\$ 18,941	\$ 32,341	\$ 250	\$ -	\$ 17,805
-	-	-	-	-	-
-	3,395	17,291	6,134	-	7,301
-	22,336	49,632	6,384	-	25,106
-	-	-	-	-	-
-	-	-	-	-	-
-	137,379	129,724	923,115	-	25,447
-	-	-	-	-	-
-	137,379	129,724	923,115	-	25,447
<u>\$ -</u>	<u>\$ 159,715</u>	<u>\$ 179,356</u>	<u>\$ 929,499</u>	<u>\$ -</u>	<u>\$ 50,553</u>

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013**

	<u>911 EMERGENCY COMM.</u>	<u>WATERWAYS</u>	<u>COURT FACILITY</u>	<u>DRUG COURT</u>
ASSETS				
Cash - County Treasurer	\$ 1,592,351	\$ 32,396	\$ 60,061	\$ 54,966
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	38,193	16,575	-	-
Other receivables	-	-	-	-
	<u>\$ 1,630,544</u>	<u>\$ 48,971</u>	<u>\$ 60,061</u>	<u>\$ 54,966</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 12,320	\$ 457	\$ -	\$ 2,251
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
	<u>12,320</u>	<u>457</u>	<u>-</u>	<u>2,251</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	1,618,224	48,514	60,061	52,715
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>1,618,224</u>	<u>48,514</u>	<u>60,061</u>	<u>52,715</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,630,544</u>	<u>\$ 48,971</u>	<u>\$ 60,061</u>	<u>\$ 54,966</u>

<u>INTERLOCK MONITORING</u>	<u>JUNIOR COLLEGE</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>BINGHAM COUNTY LAB</u>	<u>YOUTH COURT SERVICES</u>	<u>RURAL ADDRESSING</u>
\$ 35,710	\$ 32,186	\$ 90,599	\$ 175,536	\$ 16,003	\$ 74,531
-	-	-	-	-	-
-	-	-	-	-	-
-	11,897	-	-	-	-
-	-	-	-	-	-
<u>\$ 35,710</u>	<u>\$ 44,083</u>	<u>\$ 90,599</u>	<u>\$ 175,536</u>	<u>\$ 16,003</u>	<u>\$ 74,531</u>
\$ -	\$ -	\$ 2,070	\$ 2,685	\$ 141	\$ 163
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,070	2,685	141	163
-	-	-	-	-	-
-	-	-	-	-	-
35,710	44,083	88,529	172,851	15,862	74,368
-	-	-	-	-	-
<u>35,710</u>	<u>44,083</u>	<u>88,529</u>	<u>172,851</u>	<u>15,862</u>	<u>74,368</u>
\$ <u>35,710</u>	\$ <u>44,083</u>	\$ <u>90,599</u>	\$ <u>175,536</u>	\$ <u>16,003</u>	\$ <u>74,531</u>

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013**

	<u>CHARITY REVOLVING</u>	<u>BINGHAM COUNTY AMBULANCE</u>	<u>OTHER SPECIAL REVENUE</u>	<u>TOTAL</u>
ASSETS				
Cash - County Treasurer	\$ -	\$ 31,156	\$ 19,389	\$ 4,758,024
Taxes receivable	-	24,124	-	136,901
Due from other funds	-	-	-	2,068
Receivable from other governments	-	18,836	-	187,943
Other receivables	-	4,994	544	5,538
	<u>-</u>	<u>79,110</u>	<u>19,933</u>	<u>5,090,474</u>
	\$ -	\$ 79,110	\$ 19,933	\$ 5,090,474
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ 16,155	\$ -	\$ 175,480
Due to other funds	-	2,068	-	2,068
Deferred revenue	-	22,194	-	125,177
	<u>-</u>	<u>40,417</u>	<u>-</u>	<u>302,725</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	38,693	19,933	4,787,749
Unassigned	-	-	-	-
	<u>-</u>	<u>38,693</u>	<u>19,933</u>	<u>4,787,749</u>
TOTAL FUND BALANCES	<u>-</u>	<u>38,693</u>	<u>19,933</u>	<u>4,787,749</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 79,110</u>	<u>\$ 19,933</u>	<u>\$ 5,090,474</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN Fund Balance
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2013

	<u>AIRPORT</u>	<u>DISTRICT COURT</u>	<u>STATE FAIR</u>	<u>JUVENILE CORRECTIONS</u>
REVENUES				
Taxes	\$ 234	\$ 702,494	\$ 5,649	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	3,605	110,132	3,641	155,309
Charges for services	-	173,187	-	-
Fines and forfeitures	-	165,601	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	4,174	-	1
	<u>3,839</u>	<u>1,155,588</u>	<u>9,290</u>	<u>155,310</u>
EXPENDITURES				
Current:				
General government	-	1,156,960	-	19,855
Public safety	-	-	-	-
Public works	2,313	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	9,888	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>2,313</u>	<u>1,156,960</u>	<u>9,888</u>	<u>19,855</u>
Excess (deficiency) of revenues over expenditures	1,526	(1,372)	(598)	135,455
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Other sources	-	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(6)	(2,165)	(32)	-
	(6)	(2,165)	(32)	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	1,520	(3,537)	(630)	135,455
Fund Balance, Oct. 1, 2012	<u>23,387</u>	<u>473,017</u>	<u>2,955</u>	<u>58,518</u>
FUND BALANCE, SEPT. 30, 2013	<u>\$ 24,907</u>	<u>\$ 469,480</u>	<u>\$ 2,325</u>	<u>\$ 193,973</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN Fund Balance
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2013

	<u>HEALTH DISTRICT</u>	<u>HISTORICAL SOCIETY</u>	<u>HOSPITAL</u>	<u>INDIGENT</u>
REVENUES				
Taxes	\$ 539,739	\$ 21,064	\$ -	\$ 729,726
Licenses and permits	-	-	-	-
Intergovernmental revenues	47,156	10,125	-	125,632
Charges for services	193,370	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	84	1	-	209,279
	<u>780,349</u>	<u>31,190</u>	<u>-</u>	<u>1,064,637</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	852,940	-	-	965,442
Culture and recreation	-	27,441	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>852,940</u>	<u>27,441</u>	<u>-</u>	<u>965,442</u>
Excess (deficiency) of revenues over expenditures	(72,591)	3,749	-	99,195
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Other sources	-	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,848)	(66)	-	(674)
	<u>(1,848)</u>	<u>(66)</u>	<u>-</u>	<u>(674)</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(74,439)	3,683	-	98,521
Fund Balance, Oct. 1, 2012	<u>333,350</u>	<u>2,040</u>	<u>-</u>	<u>248,701</u>
FUND BALANCE, SEPT. 30, 2013	<u>\$ 258,911</u>	<u>\$ 5,723</u>	<u>\$ -</u>	<u>\$ 347,222</u>

<u>EMPLOYEE WELLNESS PROGRAM</u>	<u>PARKS AND RECREATION</u>	<u>REVALUATION</u>	<u>TORT FUND</u>	<u>VETERANS MEMORIAL</u>	<u>WEEDS</u>
\$ -	\$ 68,130	\$ 467,411	\$ 10,732	\$ -	\$ 183,077
-	34,014	-	-	-	-
-	121,423	2,782	-	-	1,084
-	75	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,979	1	29,644	-	286
-	<u>226,621</u>	<u>470,194</u>	<u>40,376</u>	-	<u>184,447</u>
-	-	411,080	391,954	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	250,508	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	201,894
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>13,398</u>	-	-	-	-
-	<u>263,906</u>	<u>411,080</u>	<u>391,954</u>	-	<u>201,894</u>
-	(37,285)	59,114	(351,578)	-	(17,447)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	41,871	-	-
-	<u>(293)</u>	<u>(1,093)</u>	-	-	<u>(525)</u>
-	(293)	(1,093)	41,871	-	(525)
-	-	-	-	-	-
-	(37,578)	58,021	(309,707)	-	(17,972)
-	<u>174,957</u>	<u>71,703</u>	<u>1,232,822</u>	-	<u>43,419</u>
\$ -	\$ <u><u>137,379</u></u>	\$ <u><u>129,724</u></u>	\$ <u><u>923,115</u></u>	\$ -	\$ <u><u>25,447</u></u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN Fund Balance
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2013

	911 EMERGENCY COMM	WATERWAYS	COURT FACILITY	DRUG COURT
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	44,806	-	-
Charges for services	479,072	-	-	-
Fines and forfeitures	-	-	20,770	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	28,356	-	60,520
	<u>479,072</u>	<u>73,162</u>	<u>20,770</u>	<u>60,520</u>
EXPENDITURES				
Current:				
General government	-	-	1,589	-
Public safety	307,664	-	-	57,589
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	48,202	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	19,473	-	-
Interest and other charges	-	1,168	-	-
Capital outlay	-	54,572	-	-
	<u>307,664</u>	<u>123,415</u>	<u>1,589</u>	<u>57,589</u>
Excess (deficiency) of revenues over expenditures	171,408	(50,253)	19,181	2,931
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Other sources	-	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	171,408	(50,253)	19,181	2,931
Fund Balance, Oct. 1, 2012	<u>1,446,816</u>	<u>98,767</u>	<u>40,880</u>	<u>49,784</u>
FUND BALANCE, SEPT. 30, 2013	\$ <u>1,618,224</u>	\$ <u>48,514</u>	\$ <u>60,061</u>	\$ <u>52,715</u>

<u>INTERLOCK MONITORING</u>	<u>JUNIOR COLLEGE</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>BINGHAM COUNTY LAB</u>	<u>YOUTH COURT SERVICES</u>	<u>RURAL ADDRESSING</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	62,942	-	-	-	-
4,246	-	-	85,625	5,085	4,337
-	-	-	-	-	-
-	-	-	-	-	-
-	-	110,534	25,308	20,312	-
<u>4,246</u>	<u>62,942</u>	<u>110,534</u>	<u>110,933</u>	<u>25,397</u>	<u>4,337</u>
-	-	102,803	-	-	10,448
4,928	-	-	93,391	34,104	-
-	-	-	-	-	-
-	-	-	-	-	-
-	71,600	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,928</u>	<u>71,600</u>	<u>102,803</u>	<u>93,391</u>	<u>34,104</u>	<u>10,448</u>
(682)	(8,658)	7,731	17,542	(8,707)	(6,111)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	80,479
-	-	-	-	-	-
-	-	-	-	-	80,479
-	-	-	-	-	-
(682)	(8,658)	7,731	17,542	(8,707)	74,368
<u>36,392</u>	<u>52,741</u>	<u>80,798</u>	<u>155,309</u>	<u>24,569</u>	<u>-</u>
\$ <u><u>35,710</u></u>	\$ <u><u>44,083</u></u>	\$ <u><u>88,529</u></u>	\$ <u><u>172,851</u></u>	\$ <u><u>15,862</u></u>	\$ <u><u>74,368</u></u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN Fund Balance
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2013

	<u>CHARITY REVOLVING</u>	<u>BINGHAM COUNTY AMBULANCE</u>	<u>OTHER SPECIAL REVENUE</u>	<u>TOTALS</u>
REVENUES				
Taxes	\$ -	\$ 583,776	\$ -	\$ 3,312,032
Licenses and permits	-	-	-	34,014
Intergovernmental revenues	-	75,939	-	764,576
Charges for services	-	136,376	293	1,081,666
Fines and forfeitures	-	-	-	186,371
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	-	4,516	495,995
	<u>-</u>	<u>796,091</u>	<u>4,809</u>	<u>5,874,654</u>
EXPENDITURES				
Current:				
General government	-	-	59	2,094,748
Public safety	-	-	-	497,676
Public works	-	-	-	2,313
Health and sanitation	-	802,257	-	2,620,639
Culture and recreation	-	-	-	336,039
Education	-	-	-	71,600
Conservation/economic development	-	-	1,717	203,611
Debt Service:				
Principal	-	-	-	19,473
Interest and other charges	-	-	-	1,168
Capital outlay	-	-	-	67,970
	<u>-</u>	<u>802,257</u>	<u>1,776</u>	<u>5,915,237</u>
Excess (deficiency) of revenues over expenditures	-	(6,166)	3,033	(40,583)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Other sources	-	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	122,350
Transfers out	-	(22,637)	-	(29,339)
	<u>-</u>	<u>(22,637)</u>	<u>-</u>	<u>93,011</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	-	(28,803)	3,033	52,428
Fund Balance, Oct. 1, 2012	<u>-</u>	<u>67,496</u>	<u>16,900</u>	<u>4,735,321</u>
FUND BALANCE, SEPT. 30, 2013	<u>\$ -</u>	<u>\$ 38,693</u>	<u>\$ 19,933</u>	<u>\$ 4,787,749</u>

**BINGHAM COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET -
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2013**

		ASSETS			
		Cash - County Treasurer			
		\$	\$	\$	\$
		52,373	13,785	143	25,135
		52,373	13,785	143	25,135
		52,373	13,785	143	25,135
AUDITORS TRUST	DISTRICT COURT TRUST				
DRIERS LICENSE TRUST	SCHOLARSHIP TRUST				
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Warrants payable		\$ 35,405	\$ -	\$ -	\$ -
		35,405	-	-	-
FUND BALANCE					
Unrestricted		16,968	13,785	143	25,135
		16,968	13,785	143	25,135
		16,968	13,785	143	25,135
		52,373	13,785	143	25,135
		52,373	13,785	143	25,135

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET -
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2013**

	<u>MAGISTRATE COURT TRUST</u>	<u>CATASTROPHIC FUND TRUST</u>	<u>DEVELOP. AGREEMENT TRUST</u>	<u>INSURANCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ <u>7,337</u>	\$ <u>39,101</u>	\$ <u>35,769</u>	\$ <u>1,223,444</u>
	\$ <u><u>7,337</u></u>	\$ <u><u>39,101</u></u>	\$ <u><u>35,769</u></u>	\$ <u><u>1,223,444</u></u>
 LIABILITIES AND FUND BALANCE				
LIABILITIES				
Warrants payable	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>175,411</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,411</u>
 FUND BALANCE				
Unrestricted	<u>7,337</u>	<u>39,101</u>	<u>35,769</u>	<u>1,048,033</u>
	\$ <u><u>7,337</u></u>	\$ <u><u>39,101</u></u>	\$ <u><u>35,769</u></u>	\$ <u><u>1,223,444</u></u>

<u>TRANSITION HOUSING TRUST</u>	<u>IDAHO TRANSP. TRUST</u>	<u>IDAHO DEPT OF LAW ENFORCE TRUST</u>	<u>ASSESSOR VEHICLE REGISTRATION TRUST</u>	<u>RANGE IMPROVE. TRUST</u>	<u>PLANNING & ZONING COSTS TRUST</u>
\$ <u>4,154</u>	\$ <u>9,389</u>	\$ <u>11,615</u>	\$ <u>97,660</u>	\$ <u>22,525</u>	\$ <u>28,177</u>
\$ <u><u>4,154</u></u>	\$ <u><u>9,389</u></u>	\$ <u><u>11,615</u></u>	\$ <u><u>97,660</u></u>	\$ <u><u>22,525</u></u>	\$ <u><u>28,177</u></u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>43</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43</u>
<u>4,154</u>	<u>9,389</u>	<u>11,615</u>	<u>97,660</u>	<u>22,525</u>	<u>28,134</u>
\$ <u><u>4,154</u></u>	\$ <u><u>9,389</u></u>	\$ <u><u>11,615</u></u>	\$ <u><u>97,660</u></u>	\$ <u><u>22,525</u></u>	\$ <u><u>28,177</u></u>

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET -
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2013**

	<u>NARCOTICS REVOLVING TRUST</u>	<u>SHERIFF REVOLV. TRUST</u>	<u>COBRA SUBSIDY PAYMENTS TRUST</u>	<u>RIGHT OF WAY USE FEES TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 20,403	\$ 1,581	\$ -	\$ 9,782
	<u>\$ 20,403</u>	<u>\$ 1,581</u>	<u>\$ -</u>	<u>\$ 9,782</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Unrestricted	20,403	1,581	-	9,782
	<u>\$ 20,403</u>	<u>\$ 1,581</u>	<u>\$ -</u>	<u>\$ 9,782</u>

TRUST	PROSECUTORS RECORDER	CLERK/ TRUST	FOUR SEASONS TRUST	SPECIAL JUVENILE RESTITUTION TRUST	RESTITUTION TRUST	SEX OFFENDER FEES TRUST
\$ 3,833	\$ 6,038	\$ 50	\$ 4,690	\$ 16,701	\$ 1,280	\$ 1,280
\$ 3,833	\$ 6,038	\$ 50	\$ 4,690	\$ 16,701	\$ 1,280	\$ 1,280
-	-	-	-	12,736	-	-
\$ -	\$ -	\$ -	\$ -	\$ 12,736	\$ -	\$ -
\$ 3,833	\$ 6,038	\$ 50	\$ 4,690	\$ 16,701	\$ 1,280	\$ 1,280
\$ 3,833	\$ 6,038	\$ 50	\$ 4,690	\$ 16,701	\$ 1,280	\$ 1,280

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET -
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2013**

	<u>SHERIFF'S RESERVE TRUST</u>	<u>SEARCH AND RESCUE TRUST</u>	<u>COMMUNITY SERVICE PROGRAMS TRUST</u>	<u>PREDATORY ANIMAL CONTROL TRUST</u>
ASSETS				
Cash - County Treasurer	\$ <u>2,412</u>	\$ <u>8,465</u>	\$ <u>33,553</u>	\$ <u>4,558</u>
	\$ <u><u>2,412</u></u>	\$ <u><u>8,465</u></u>	\$ <u><u>33,553</u></u>	\$ <u><u>4,558</u></u>
 LIABILITIES AND FUND BALANCE				
LIABILITIES				
Warrants payable	\$ <u>-</u>	\$ <u>81</u>	\$ <u>42</u>	\$ <u>-</u>
	<u>-</u>	<u>81</u>	<u>42</u>	<u>-</u>
 FUND BALANCE				
Unrestricted	<u>2,412</u>	<u>8,384</u>	<u>33,511</u>	<u>4,558</u>
	\$ <u><u>2,412</u></u>	\$ <u><u>8,465</u></u>	\$ <u><u>33,553</u></u>	\$ <u><u>4,558</u></u>

C.E.R.T TRUST	61	\$ -	83,881	267	60,000	12,245
RURAL ADDRESSING TRUST	61	\$ -	82,214	267	60,000	12,245
JUVENILE SERVICE PARENT PROJ. TRUST	-	1,667	-	-	-	-
MAGISTRATE BOND TRUST	61	\$ -	83,881	267	60,000	12,245
AMBUANCE VEHICLE PURCHASE TRUST	61	\$ -	83,881	267	60,000	12,245
INMATE TRUST	61	\$ -	83,881	267	60,000	12,245

**BINGHAM COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET -
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2013**

	<u>JAIL TRUST</u>	<u>TOTAL</u>
ASSETS		
Cash - County Treasurer	\$ <u>94,392</u>	\$ <u>1,934,799</u>
	\$ <u>94,392</u>	\$ <u>1,934,799</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Warrants payable	\$ <u>-</u>	\$ <u>225,385</u>
	<u>-</u>	<u>225,385</u>
 FUND BALANCE		
Unrestricted	<u>94,392</u>	<u>1,709,414</u>
	\$ <u>94,392</u>	\$ <u>1,934,799</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2013

	<u>AUDITORS TRUST</u>	<u>DRIVER'S LICENSE TRUST</u>	<u>SCHOLARSHIP TRUST</u>	<u>DISTRICT COURT TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	-
Licenses and permits	-	254,219	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	118,520	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	378,023	-	-	811
	<u>496,543</u>	<u>254,219</u>	<u>-</u>	<u>811</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernment expenditures	-	260,538	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	498,458	-	-	-
	<u>498,458</u>	<u>260,538</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,915)	(6,319)	-	811
OTHER FINANCING SOURCES (USES)				
Statutory transfers in	-	-	-	129
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(1,915)	(6,319)	-	940
Fund Balance, Oct. 1, 2012	<u>18,883</u>	<u>20,104</u>	<u>143</u>	<u>24,195</u>
FUND BALANCE, Sept. 30, 2013	<u>\$ 16,968</u>	<u>\$ 13,785</u>	<u>\$ 143</u>	<u>\$ 25,135</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2013

	<u>MAGISTRATE COURT TRUST</u>	<u>CATASTROPHIC FUND TRUST</u>	<u>DEVELOP. AGREEMENT TRUST</u>	<u>INSURANCE TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	3,330	48,072	2,750	2,591,247
	<u>3,330</u>	<u>48,072</u>	<u>2,750</u>	<u>2,591,247</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernment expenditures	-	-	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	1	29,729	14,000	2,430,153
	<u>1</u>	<u>29,729</u>	<u>14,000</u>	<u>2,430,153</u>
Excess (deficiency) of revenues over expenditures	3,329	18,343	(11,250)	161,094
OTHER FINANCING SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	(200,000)
Excess (deficiency) of revenues over expenditures and other uses	3,329	18,343	(11,250)	(38,906)
Fund Balance, Oct. 1, 2012	<u>4,008</u>	<u>20,758</u>	<u>47,019</u>	<u>1,086,939</u>
FUND BALANCE, Sept. 30, 2013	\$ <u>7,337</u>	\$ <u>39,101</u>	\$ <u>35,769</u>	\$ <u>1,048,033</u>

<u>TRANSITION HOUSING TRUST</u>	<u>IDAHO TRANSP. TRUST</u>	<u>IDAHO DEPT OF LAW ENFORCE TRUST</u>	<u>ASSESSOR VEHICLE REGISTRATION TRUST</u>	<u>RANGE IMPROVE. TRUST</u>	<u>PLANNING & ZONING COSTS TRUST</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,325	-	1,161,117	-	-
-	-	-	-	-	-
-	-	32,081	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,625	-	-	-	2,760	6,013
<u>2,625</u>	<u>5,325</u>	<u>32,081</u>	<u>1,161,117</u>	<u>2,760</u>	<u>6,013</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
75	3,090	26,371	1,145,553	-	3,364
<u>75</u>	<u>3,090</u>	<u>26,371</u>	<u>1,145,553</u>	<u>3,000</u>	<u>3,364</u>
2,550	2,235	5,710	15,564	(240)	2,649
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,550	2,235	5,710	15,564	(240)	2,649
<u>1,604</u>	<u>7,154</u>	<u>5,905</u>	<u>82,096</u>	<u>22,765</u>	<u>25,485</u>
<u>\$ 4,154</u>	<u>\$ 9,389</u>	<u>\$ 11,615</u>	<u>\$ 97,660</u>	<u>\$ 22,525</u>	<u>\$ 28,134</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2013

	<u>NARCOTICS REVOLVING TRUST</u>	<u>SHERIFF REVOLVING TRUST</u>	<u>COBRA SUBSIDY PAYMENTS TRUST</u>	<u>RIGHT OF WAY USE FEES TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	7,700
Fines and forfeitures	5,594	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	259	-	-
	<u>5,594</u>	<u>259</u>	<u>-</u>	<u>7,700</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	259	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernment expenditures	-	-	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	6,308	-	-	3,500
	<u>6,308</u>	<u>259</u>	<u>-</u>	<u>3,500</u>
Excess (deficiency) of revenues over expenditures	(714)	-	-	4,200
OTHER FINANCING SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(714)	-	-	4,200
Fund Balance, Oct. 1, 2012	<u>21,117</u>	<u>1,581</u>	<u>-</u>	<u>5,582</u>
FUND BALANCE, Sept. 30, 2013	<u>\$ 20,403</u>	<u>\$ 1,581</u>	<u>\$ -</u>	<u>\$ 9,782</u>

	<u>PROSECUTORS TRUST</u>	<u>CLERK/ RECORDER TRUST</u>	<u>FOUR SEASONS TRUST</u>	<u>SPECIAL JUVENILE RESTITUTION TRUST</u>	<u>RESTITUTION TRUST</u>	<u>SEX OFFENDER FEES TRUST</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	5,468	-	-	-	-	-
	-	-	-	-	91,655	-
	-	-	-	-	-	-
	-	-	-	-	-	1,280
	<u>5,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,655</u>	<u>1,280</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,377	220	-	-	91,608	-
	<u>3,377</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>91,608</u>	<u>-</u>
	-	-	-	-	-	-
	2,091	(220)	-	-	47	1,280
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,091	(220)	-	-	47	1,280
	<u>1,742</u>	<u>6,258</u>	<u>50</u>	<u>4,690</u>	<u>3,918</u>	<u>-</u>
\$	<u><u>3,833</u></u>	\$ <u><u>6,038</u></u>	\$ <u><u>50</u></u>	\$ <u><u>4,690</u></u>	\$ <u><u>3,965</u></u>	\$ <u><u>1,280</u></u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2013

	<u>SHERIFF'S RESERVE TRUST</u>	<u>SEARCH AND RESCUE TRUST</u>	<u>COMMUNITY SERVICE TRUST</u>	<u>PREDATORY ANIMAL CONTROL TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	10,150	-
Charges for services	-	12,062	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,420	22	-	-
	<u>1,420</u>	<u>12,084</u>	<u>10,150</u>	<u>-</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernment expenditures	-	-	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	-	6,476	23,771	-
	<u>-</u>	<u>6,476</u>	<u>23,771</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,420	5,608	(13,621)	-
OTHER FINANCING SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	1,420	5,608	(13,621)	-
Fund Balance, Oct. 1, 2012	<u>992</u>	<u>2,776</u>	<u>47,132</u>	<u>4,558</u>
FUND BALANCE, Sept. 30, 2013	<u>\$ 2,412</u>	<u>\$ 8,384</u>	<u>\$ 33,511</u>	<u>\$ 4,558</u>

	<u>C.E.R.T. TRUST</u>	<u>RURAL ADDRESSING TRUST</u>	<u>MAGISTRATE BOND TRUST</u>	<u>JUVENILE SERVICE PARENT PROJ. TRUST</u>	<u>AMBULANCE VEHICLE PURCHASE TRUST</u>	<u>INMATE TRUST</u>
\$	-	\$ -	\$ -	\$ -	\$ -	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	91,419	-	-	-
	-	-	-	-	-	-
	-	225	1,356	-	-	225,139
	-	225	92,775	-	-	225,139
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	125	55,574	-	-	224,035
	-	125	55,574	-	-	224,035
	-	100	37,201	-	-	1,104
	-	-	-	-	20,000	-
	-	(80,479)	-	-	-	-
	-	(80,379)	37,201	-	20,000	1,104
	61	80,379	45,013	267	40,000	11,141
\$	<u>61</u>	\$ <u>-</u>	\$ <u>82,214</u>	\$ <u>267</u>	\$ <u>60,000</u>	\$ <u>12,245</u>

BINGHAM COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2013

	<u>JAIL</u>	<u>TOTAL</u>
	<u>TRUST</u>	
REVENUES		
Taxes	\$ -	\$ -
Licenses and permits	-	1,420,661
Intergovernmental revenues	-	10,150
Charges for services	-	175,831
Fines and forfeitures	-	188,668
Investment interest	-	-
Miscellaneous and contributions	40,379	3,305,711
	<u>40,379</u>	<u>5,101,021</u>
EXPENDITURES		
General government	-	-
Public safety	-	259
Public health	-	-
Street and public improvement	-	3,000
Parks, recreation, public property	-	-
Conservation/economic development	-	-
Intergovernment expenditures	-	260,538
Sanitation	-	-
Education	-	-
Trust remittance	53,814	4,619,602
	<u>53,814</u>	<u>4,883,399</u>
Excess (deficiency) of revenues over expenditures	(13,435)	217,622
OTHER FINANCING SOURCES (USES)		
Statutory transfers in	-	20,129
Statutory transfers out	-	(280,479)
Excess (deficiency) of revenues over expenditures and other uses	(13,435)	(42,728)
Fund Balance, Oct. 1, 2012	<u>107,827</u>	<u>1,752,142</u>
FUND BALANCE, Sept. 30, 2013	<u>\$ 94,392</u>	<u>\$ 1,709,414</u>

OTHER SUPPLEMENTARY INFORMATION

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE			
<i>Clerk/Auditor</i>			
Salaries	\$ 658,385	\$ 627,633	\$ 30,752
Personnel benefits	278,216	266,482	11,734
Travel	3,000	2,602	398
Supplies	8,000	7,495	505
Repairs and maintenance	53,500	19,314	34,186
Contingency account	500	-	500
Microfilm/microfiche	-	-	-
Transcripts	-	-	-
Miscellaneous	1,500	642	858
Education	500	259	241
Capital outlay	1,000	16,832	(15,832)
Department totals	<u>1,004,601</u>	<u>941,259</u>	<u>63,342</u>
<i>Assessor</i>			
Salaries	414,406	403,596	10,810
Personnel benefits	181,700	177,140	4,560
Travel	3,000	1,345	1,655
Supplies	28,000	23,385	4,615
GIS	-	-	-
Assessor - license collection	-	-	-
Satellite motor vehicle	-	-	-
Capital outlay	2,000	-	2,000
Department totals	<u>629,106</u>	<u>605,466</u>	<u>23,640</u>
<i>Treasurer/Tax Collector</i>			
Salaries	125,625	110,347	15,278
Personnel benefits	37,170	35,756	1,414
Travel	1,500	844	656
Supplies	13,500	10,077	3,423
Education	1,000	970	30
Miscellaneous	10,500	225	10,275
Capital outlay	1,000	-	1,000
Department totals	<u>\$ 190,295</u>	<u>\$ 158,219</u>	<u>\$ 32,076</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

CURRENT EXPENSE (Continued)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Commissioners</i>			
Salaries	\$ 174,016	\$ 174,322	\$ (306)
Personnel benefits	56,095	55,777	318
Travel	9,000	8,541	459
Supplies	-	-	-
Vehicle expenses	1,000	1,911	(911)
Publications	-	-	-
Miscellaneous	500	1,006	(506)
Cell phones	1,000	112	888
Capital outlay	-	350	(350)
Department totals	241,611	242,019	(408)
<i>Coroner</i>			
Salaries	23,251	24,406	(1,155)
Personnel benefits	12,531	12,575	(44)
Travel	4,000	4,915	(915)
Supplies	500	-	500
Miscellaneous	1,200	830	370
Education	3,000	2,220	780
Autopsies and inquests	17,500	13,594	3,906
Jury and witnesses	500	-	500
Cell phones	500	213	287
Capital outlay	500	99	401
Department totals	63,482	58,852	4,630
<i>Prosecuting Attorney</i>			
Salaries	461,896	449,587	12,309
Personnel benefits	168,945	161,877	7,068
Travel	6,500	5,593	907
Supplies	7,000	7,044	(44)
Rental Expense	-	-	-
Software	-	-	-
Contingency account	1,000	-	1,000
Law library	2,100	2,203	(103)
Postage	-	-	-
Miscellaneous	12,000	11,775	225
License fees	6,700	6,120	580
Trial expense	25,000	1,297	23,703
Capital outlay	1,000	1,110	(110)
Department totals	\$ 692,141	\$ 646,606	\$ 45,535

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

CURRENT EXPENSE (Continued)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Public Defender</i>			
Professional services	\$ 204,000	\$ 213,600	\$ (9,600)
Contingency account	15,000	26,732	(11,732)
Court appointed counsel	12,000	23,490	(11,490)
Department totals	<u>231,000</u>	<u>263,822</u>	<u>(32,822)</u>
<i>Human Resources</i>			
Salaries	117,967	117,802	165
Personnel benefits	39,108	38,363	745
Travel	1,000	664	336
Supplies	500	453	47
Professional services	-	-	-
Safety program	3,000	1,682	1,318
Printing	-	-	-
Miscellaneous	2,000	1,710	290
Education	2,000	1,153	847
Recruiting costs	500	494	6
Capital outlay	-	-	-
Department totals	<u>166,075</u>	<u>162,321</u>	<u>3,754</u>
<i>Building and Grounds</i>			
Salaries	195,429	174,628	20,801
Personnel benefits	87,190	71,200	15,990
Supplies	28,000	14,007	13,993
Utilities	124,500	89,343	35,157
Vehicles	2,000	2,099	(99)
Repairs and maintenance	80,000	88,785	(8,785)
Miscellaneous	2,000	1,907	93
Contracts	2,500	21,345	(18,845)
Terrorism grant	-	-	-
Capital outlay	2,000	11,446	(9,446)
Department totals	<u>\$ 523,619</u>	<u>\$ 474,760</u>	<u>\$ 48,859</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 55,680	\$ 53,265	\$ 2,415
Personnel benefits	18,970	17,305	1,665
Travel	-	-	-
Supplies	700	666	34
Utilities	-	-	-
Postage	-	-	-
Miscellaneous	1,500	1,959	(459)
Education	-	-	-
Sand bags	-	-	-
Grant expenditures	50,000	50,891	(891)
Capital outlay	1,800	617	1,183
Department totals	<u>128,650</u>	<u>124,703</u>	<u>3,947</u>
<i>County Agent</i>			
Salaries	74,574	71,458	3,116
Personnel benefits	30,114	29,802	312
Agent expenses	1,200	584	616
Supplies	4,400	4,008	392
Vehicles	1,500	2,810	(1,310)
Rental expense	-	-	-
4-H premiums	10,500	10,500	-
Miscellaneous	400	134	266
University of Idaho Contract	3,900	3,900	-
Family and consumer sciences	2,200	1,790	410
4-H agent expenses	2,200	2,336	(136)
Home Ec aide expenses	500	280	220
Cell phones	1,700	1,473	227
Capital outlay	10,000	11,014	(1,014)
Department totals	<u>\$ 143,188</u>	<u>\$ 140,089</u>	<u>\$ 3,099</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

CURRENT EXPENSE (Continued)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Data Processing</i>			
Salaries	\$ 50,628	\$ 50,628	\$ -
Personnel benefits	18,038	17,674	364
Travel	2,000	508	1,492
Supplies	26,500	33,133	(6,633)
Repairs and maintenance	47,850	42,721	5,129
PC support	179,580	179,580	-
Software	56,756	59,249	(2,493)
Education	1,000	727	273
Contracts	75,087	73,842	1,245
Telephone system	2,000	2,175	(175)
Capital outlay	52,000	46,671	5,329
Department totals	511,439	506,908	4,531
<i>Elections</i>			
Salaries	43,200	41,742	1,458
Personnel benefits	15,715	15,285	430
Travel	3,000	3,071	(71)
Supplies - office	3,000	2,943	57
AutoMark	10,600	11,071	(471)
Supplies - election	4,500	2,636	1,864
Contingency account	1,000	-	1,000
Printing	20,000	20,339	(339)
Publications	7,500	6,144	1,356
Miscellaneous	3,000	1,411	1,589
Pollworker expense	28,000	28,089	(89)
Capital outlay	-	-	-
Department totals	\$ 139,515	\$ 132,731	\$ 6,784

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

CURRENT EXPENSE (Continued)	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<i>General</i>			
Salaries	\$ 35,000	\$ 16,132	\$ 18,868
Personnel benefits	419,678	544,471	(124,793)
Insurance	-	-	-
Telephone	30,000	23,888	6,112
Professional services	33,000	27,756	5,244
Education	2,000	555	1,445
Contingency account	7,000	2,764	4,236
Dues and memberships	22,000	15,022	6,978
Postage	60,000	43,179	16,821
Shredding service	1,500	2,439	(939)
Publications	10,000	7,966	2,034
Postage machine repairs and maintenance	3,000	2,200	800
Miscellaneous	8,000	7,000	1,000
401(k) administration fees	2,000	1,573	427
Flex plan administration	4,000	2,088	1,912
Wage supplement	7,200	12,400	(5,200)
Copy machine	15,000	1,332	13,668
Animal shelter	10,000	7,299	2,701
Reserve	100,000	3,767	96,233
Courthouse security	-	-	-
Foster grandparents	-	-	-
Capital outlay	1,000	-	1,000
Department totals	<u>770,378</u>	<u>721,831</u>	<u>48,547</u>
<i>Economic Development</i>			
Salaries	10,200	825	9,375
Personnel benefits	790	63	727
Bingham County Economic Development Corp.	-	10,000	(10,000)
Travel	1,000	98	902
Supplies	500	-	500
Department totals	<u>\$ 12,490</u>	<u>\$ 10,986</u>	<u>\$ 1,504</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Planning and Zoning</i>			
Salaries	\$ 220,080	\$ 220,248	\$ (168)
Personnel benefits	84,058	83,704	354
Travel	10,000	5,832	4,168
Supplies	5,500	3,158	2,342
Vehicles	6,900	6,659	241
Professional services	3,000	2,477	523
Repairs and maintenance	1,500	2,068	(568)
Contingency account	1,500	-	1,500
Publications	4,000	2,200	1,800
Miscellaneous	1,500	1,737	(237)
Capital outlay	5,000	9,784	(4,784)
Department totals	<u>343,038</u>	<u>337,867</u>	<u>5,171</u>
<i>Extension Office</i>			
Salaries	-	-	-
Personnel benefits	-	-	-
Supplies	-	-	-
Utilities	-	-	-
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Juvenile Detention</i>			
Juvenile housing	<u>350,000</u>	<u>346,629</u>	<u>3,371</u>
Department totals	<u>350,000</u>	<u>346,629</u>	<u>3,371</u>
TOTAL CURRENT EXPENSE	<u>\$ 6,140,628</u>	<u>\$ 5,875,068</u>	<u>\$ 265,560</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
<i>General</i>			
Salaries	\$ 1,516,050	\$ 1,436,447	\$ 79,603
Personnel benefits	617,150	581,755	35,395
Supplies	750	1,175	(425)
Vehicles	390,000	388,827	1,173
Repairs and maintenance	22,500	41,457	(18,957)
Rent	8,200	5,289	2,911
Advertising	1,400	1,245	155
Computer software	4,000	3,485	515
Dues and memberships	2,000	380	1,620
Miscellaneous	4,000	771	3,229
Cell phones	-	-	-
Education	11,000	6,046	4,954
Crushed rock and gravel	20,000	10,809	9,191
Road oil	150,000	-	150,000
Concrete	1,000	-	1,000
Signs	35,000	45,050	(10,050)
Culverts	25,000	33,070	(8,070)
Plant asphalt mix	80,000	-	80,000
Community service expenses	2,500	62	2,438
Contracts	26,000	5,815	20,185
Contributions to cities	150,000	188,434	(38,434)
UST testing and leak detection	1,000	400	600
Capital outlay	167,000	18,229	148,771
	<u>3,234,550</u>	<u>2,768,746</u>	<u>465,804</u>
Department totals			
<i>Engineering and GIS</i>			
Travel	-	-	-
Supplies	-	-	-
Repairs and maintenance	-	-	-
Transportation plan	-	-	-
Computer software	-	-	-
Dues and memberships	-	-	-
Education	-	-	-
Contracts	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Department totals	\$ -	\$ -	\$ -

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE (Continued)			
<i>Crusher</i>			
Supplies	\$ 1,200	\$ 22	\$ 1,178
Vehicles	74,200	74,530	(330)
Repairs and maintenance	46,500	54,597	(8,097)
Miscellaneous	3,150	3,965	(815)
Contracts	2,500	30,200	(27,700)
Capital outlay	70,000	12,794	57,206
Department totals	<u>197,550</u>	<u>176,108</u>	<u>21,442</u>
<i>Shop</i>			
Supplies - shop	24,500	24,150	350
Supplies - other	12,700	9,513	3,187
Utilities	34,000	31,579	2,421
Vehicles	140,600	102,396	38,204
Repairs and maintenance - vehicles	3,500	1,579	1,921
Repairs and maintenance - heavy equipment	139,000	130,069	8,931
Repairs and maintenance - communications	10,000	10,424	(424)
Repairs and maintenance - operational activities	84,000	82,117	1,883
Miscellaneous	4,500	2,829	1,671
Paint	6,000	1,315	4,685
Department totals	<u>458,800</u>	<u>395,971</u>	<u>62,829</u>
TOTAL ROAD AND BRIDGE	<u>\$ 3,890,900</u>	<u>\$ 3,340,825</u>	<u>\$ 550,075</u>
AIRPORT			
Supplies	\$ 2,800	\$ -	\$ 2,800
Idaho Power	600	62	538
Grant expenditures	0	-	-
Miscellaneous	4,350	2,251	2,099
TOTAL AIRPORT	<u>\$ 7,750</u>	<u>\$ 2,313</u>	<u>\$ 5,437</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE			
<i>Sheriff</i>			
Salaries	\$ 1,737,611	\$ 1,716,567	\$ 21,044
Personnel benefits	680,250	651,403	28,847
Travel	-	-	-
Supplies	12,000	14,244	(2,244)
Utilities	16,000	14,014	1,986
Vehicles	236,000	207,726	28,274
SCAAP	-	-	-
Photography	-	-	-
Uniforms	30,000	38,327	(8,327)
Weapons and ammunition	55,000	54,900	100
Miscellaneous	12,000	12,597	(597)
Education	30,000	35,618	(5,618)
Sheriff crime prevention	1,500	2,708	(1,208)
Investigations	3,000	6,040	(3,040)
Search and rescue	3,000	397	2,603
Drug control	2,000	400	1,600
K-9	4,000	1,832	2,168
Capital outlay	190,000	177,388	12,612
	<u>3,012,361</u>	<u>2,934,161</u>	<u>78,200</u>
Department totals			
<i>Jail</i>			
Salaries	1,036,524	980,621	55,903
Personnel benefits	414,070	383,941	30,129
Jail expenses	220,000	184,550	35,450
Travel	15,000	3,656	11,344
Supplies	2,000	345	1,655
Vehicles	-	-	-
Repairs and maintenance	10,000	12,751	(2,751)
SCAAP	-	-	-
Uniforms	20,000	18,303	1,697
Weapons and ammunition	4,000	3,162	838
Miscellaneous	5,000	4,151	849
Education	5,000	2,118	2,882
Contracts	-	-	-
Capital outlay	30,000	15,953	14,047
	<u>1,761,594</u>	<u>1,609,551</u>	<u>152,043</u>
Department totals			

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE (Continued)			
<i>Sheriff Grants</i>			
Salaries	\$ 70,000	\$ 39,358	\$ 30,642
Personnel benefits	13,000	8,770	4,230
Grant expenditures	7,000	1,104	5,896
Education	10,000	1,491	8,509
Capital outlay	10,000	2,061	7,939
Department totals	<u>110,000</u>	<u>52,784</u>	<u>57,216</u>
<i>Dispatch</i>			
Salaries	466,349	464,740	1,609
Personnel benefits	179,950	178,786	1,164
Supplies	-	-	-
Miscellaneous	-	60	(60)
Education	-	-	-
Capital outlay	-	-	-
Department totals	<u>646,299</u>	<u>643,586</u>	<u>2,713</u>
<i>Jail Medical</i>			
Salaries	-	-	-
Personnel benefits	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Education	-	-	-
Contracts	-	-	-
Capital outlay	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Public Defender</i>			
Professional services	-	-	-
Contingency account	-	-	-
Court appointed counsel	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL JUSTICE	\$ <u>5,530,254</u>	\$ <u>5,240,082</u>	\$ <u>290,172</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
<i>District Court</i>			
Salaries	\$ 267,570	\$ 259,651	\$ 7,919
Personnel benefits	108,765	106,551	2,214
Travel	-	-	-
Supplies	21,000	19,186	1,814
Telephone	2,000	2,241	(241)
Professional services	21,500	16,825	4,675
Court assistance officer	5,250	7,008	(1,758)
Contingency account	8,000	-	8,000
Law library	10,000	9,969	31
Imaging	-	-	-
Postage	13,000	8,209	4,791
Printing	4,000	2,788	1,212
Transcripts	10,000	8,430	1,570
Repair and maintenance	7,000	8,282	(1,282)
Miscellaneous	2,000	3,145	(1,145)
Education	2,000	1,968	32
Jury	25,000	11,443	13,557
Juvenile housing	-	-	-
District court administration	5,750	5,718	32
Conference settlement	-	-	-
Capital outlay	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
Department totals	517,835	471,414	46,421
<i>Probation - Adult Misdemeanor</i>			
Salaries	206,871	205,636	1,235
Personnel benefits	86,050	69,270	16,780
Travel	7,500	7,272	228
Vehicles	-	-	-
Supplies	3,500	2,742	758
Testing	10,000	4,600	5,400
Cell phones	1,500	1,374	126
Capital outlay	2,000	544	1,456
	<hr/>	<hr/>	<hr/>
Department totals	\$ 317,421	\$ 291,438	\$ 25,983

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT (Continued)			
<i>Probation - Juvenile</i>			
Salaries	\$ 258,100	\$ 252,604	\$ 5,496
Personnel benefits	104,300	101,141	3,159
Travel	3,000	3,754	(754)
Supplies	4,500	3,453	1,047
Contingency fund	-	-	-
Counseling	-	-	-
Education	2,000	572	1,428
Victim and offender mediation	2,160	-	2,160
Youth court	-	-	-
Testing	1,000	373	627
Cell phones	1,000	-	1,000
Capital outlay	1,000	-	1,000
Department totals	<u>377,060</u>	<u>361,897</u>	<u>15,163</u>
<i>Adult Drug Court</i>			
Salaries	18,000	13,914	4,086
Personnel benefits	3,247	2,511	736
Adult misdemeanor drug court expenditures	11,500	6,928	4,572
Felony drug court expenditures	8,500	6,971	1,529
Department totals	<u>41,247</u>	<u>30,324</u>	<u>10,923</u>
<i>Grants</i>			
Miscellaneous	250,000	1,887	248,113
Department totals	<u>250,000</u>	<u>1,887</u>	<u>248,113</u>
TOTAL DISTRICT COURT	<u><u>\$ 1,503,563</u></u>	<u><u>\$ 1,156,960</u></u>	<u><u>\$ 346,603</u></u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
STATE FAIR			
Miscellaneous	\$ 9,888	\$ 9,888	\$ -
Education	-	-	-
TOTAL STATE FAIR	<u>\$ 9,888</u>	<u>\$ 9,888</u>	<u>\$ -</u>
JUVENILE CORRECTIONS			
<i>Juvenile Corrections</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Contracts	-	-	-
Capital outlay	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Tobacco</i>			
Salaries	-	-	-
Personnel benefits	-	-	-
Vehicles	1,500	10	1,490
Juvenile offenders group	4,000	421	3,579
Miscellaneous	10,000	191	9,809
Education	10,000	9,310	690
Testing	2,500	862	1,638
Cell phones	1,000	1,617	(617)
Capital outlay	2,000	-	2,000
Department totals	<u>31,000</u>	<u>12,411</u>	<u>18,589</u>
<i>Juvenile Drug Court</i>			
Salaries	5,000	5,000	-
Personnel benefits	-	-	-
Supplies	3,000	2,444	556
Capital outlay	-	-	-
Department totals	<u>8,000</u>	<u>7,444</u>	<u>556</u>
<i>Juvenile Correction Grants</i>			
Grants	75,000	-	75,000
Department totals	<u>75,000</u>	<u>-</u>	<u>75,000</u>
TOTAL JUVENILE CORRECTIONS	<u>\$ 114,000</u>	<u>\$ 19,855</u>	<u>\$ 94,145</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
HEALTH DISTRICT			
<i>Health District</i>			
Salaries	\$ -	\$ -	\$ -
Miscellaneous	-	1	(1)
Contracts	255,526	255,526	-
Seniors	106,000	106,000	-
Board of community guardians	1,700	1,600	100
Capital outlay	-	-	-
Department totals	<u>363,226</u>	<u>363,127</u>	<u>99</u>
<i>Residential Treatment Center</i>			
Salaries	339,515	313,071	26,444
Personnel benefits	115,900	111,085	4,815
Supplies	5,000	3,167	1,833
Residential treatment center expenditures	69,000	61,070	7,930
Contracts	3,000	900	2,100
Capital outlay	-	-	-
Department totals	<u>532,415</u>	<u>489,293</u>	<u>43,122</u>
<i>Residential Treatment Center Grants</i>			
Grant expenditures	50,000	-	50,000
Department totals	<u>50,000</u>	<u>-</u>	<u>50,000</u>
TOTAL HEALTH DISTRICT	<u>\$ 945,641</u>	<u>\$ 852,420</u>	<u>\$ 93,221</u>
HISTORICAL SOCIETY AND MUSEUM			
<i>Historical Society and Museum</i>			
Quarterly payments	\$ -	\$ 27,441	\$ (27,441)
Department totals	<u>-</u>	<u>27,441</u>	<u>(27,441)</u>
<i>Historical Society</i>			
Supplies	\$ 600	\$ -	\$ 600
Utilities	600	-	600
Rent	9,000	-	9,000
Publications	250	-	250
Miscellaneous	200	-	200
Telephone	1,236	-	1,236
Capital outlay	555	-	555
Department totals	<u>\$ 12,441</u>	<u>\$ -</u>	<u>\$ 12,441</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
HISTORICAL SOCIETY AND MUSEUM (Continued)			
<i>Museum</i>			
Miscellaneous	\$ 15,000	\$ -	\$ 15,000
Department totals	<u>15,000</u>	<u>-</u>	<u>15,000</u>
TOTAL HISTORICAL SOCIETY AND MUSEUM	<u>\$ 27,441</u>	<u>\$ 27,441</u>	<u>\$ -</u>
INDIGENT SERVICES			
<i>Indigent Services</i>			
Salaries	\$ 106,962	\$ 106,962	\$ -
Personnel benefits	42,913	40,742	2,171
Travel	3,000	2,146	854
Supplies	1,600	1,960	(360)
Software	-	-	-
Repairs and maintenance	800	216	584
Miscellaneous	600	640	(40)
Education	500	445	55
Professional services	94,000	112,143	(18,143)
Hospitals	450,000	388,980	61,020
Medication and drugs	2,000	-	2,000
Nursing home	-	-	-
Insurance premiums	50,000	39,085	10,915
Transportation	300	-	300
Housing	2,000	-	2,000
Utilities	1,300	-	1,300
Burials	12,000	14,400	(2,400)
Crisis center	-	-	-
Guardian <i>ad litem</i>	-	-	-
Capital outlay	2,500	2,901	(401)
Department totals	<u>770,475</u>	<u>710,620</u>	<u>59,855</u>
<i>Jail Medical</i>			
Salaries	-	-	-
Personnel benefits	-	-	-
Supplies	1,500	12	1,488
Contracts	220,000	209,339	10,661
Medical expenditures	11,100	10,147	953
Hospitals	45,000	28,537	16,463
Medication and drugs	10,000	6,787	3,213
Capital outlay	-	-	-
Department totals	<u>287,600</u>	<u>254,822</u>	<u>32,778</u>
TOTAL INDIGENT SERVICES	<u>\$ 1,058,075</u>	<u>\$ 965,442</u>	<u>\$ 92,633</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EMPLOYEE WELLNESS PROGRAM			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Wellness expenditures	-	-	-
Capital outlay	-	-	-
TOTAL EMPLOYEE WELLNESS PROGRAM	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PARKS AND RECREATION			
<i>Parks and Recreation</i>			
Salaries	\$ 99,640	\$ 95,733	\$ 3,907
Personnel benefits	36,185	34,725	1,460
Travel	-	-	-
Supplies	1,000	474	526
Utilities	25,000	30,487	(5,487)
Vehicles	6,500	7,249	(749)
Repairs and maintenance	22,000	26,651	(4,651)
Miscellaneous	8,000	10,656	(2,656)
Contracts	6,000	3,064	2,936
County recreation program	22,000	22,650	(650)
Capital outlay	31,000	19,817	11,183
Department totals	<u>257,325</u>	<u>251,506</u>	<u>5,819</u>
<i>Grants</i>			
Grant expenditures	<u>150,000</u>	<u>12,400</u>	<u>137,600</u>
Department totals	<u>150,000</u>	<u>12,400</u>	<u>137,600</u>
TOTAL PARKS AND RECREATION	<u>\$ 407,325</u>	<u>\$ 263,906</u>	<u>\$ 143,419</u>
REVALUATION			
Salaries	\$ 214,668	\$ 214,669	\$ (1)
Personnel benefits	84,297	83,125	1,172
Travel	8,000	5,358	2,642
Supplies	6,500	6,397	103
Industrial litigation fund	-	-	-
Miscellaneous	1,200	-	1,200
Contracts	70,000	50,210	19,790
GIS	50,655	50,841	(186)
Cell phones	480	480	-
Capital outlay	-	-	-
TOTAL REVALUATION	<u>\$ 435,800</u>	<u>\$ 411,080</u>	<u>\$ 24,720</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SOLID WASTE			
Salaries	\$ 291,370	\$ 309,974	\$ (18,604)
Personnel benefits	112,330	99,083	13,247
Travel	4,000	3,452	548
Supplies	2,000	1,346	654
Vehicles	30,000	37,443	(7,443)
Engineering consultant	-	-	-
Repairs and maintenance	110,000	51,552	58,448
Advertising	6,000	968	5,032
Miscellaneous	5,000	4,263	737
Community service expenses	2,500	418	2,082
Central transfer station	18,700	12,212	6,488
Contracts - collection	42,100	34,721	7,379
Contracts - Fielding landfill	1,074,000	1,192,046	(118,046)
Cell phones	3,000	2,638	362
Disposal - construction and demolition	35,000	24,897	10,103
Monitoring and testing	40,500	14,822	25,678
Capital outlay	135,000	89,382	45,618
TOTAL SOLID WASTE	<u>\$ 1,911,500</u>	<u>\$ 1,879,217</u>	<u>\$ 32,283</u>
TORT			
County liability fund	\$ 665,000	\$ 87,531	\$ 577,469
ICRMP insurance	284,847	284,847	-
Vehicles	-	-	-
Judgements	-	-	-
Miscellaneous	10,000	752	9,248
Natural resource and industrial litigation	-	-	-
State Catastrophic Fund	19,000	18,824	176
TOTAL TORT	<u>\$ 978,847</u>	<u>\$ 391,954</u>	<u>\$ 586,893</u>
VETERANS MEMORIAL			
Travel	\$ -	\$ -	\$ -
American legion	-	-	-
Veterans memorial	-	-	-
TOTAL VETERANS MEMORIAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salaries	\$ 90,106	\$ 89,509	\$ 597
Personnel benefits	33,209	33,924	(715)
Travel	750	531	219
Supplies	1,000	400	600
Utilities	750	674	76
Vehicles	10,000	13,172	(3,172)
Repairs and maintenance	3,500	6,927	(3,427)
Contingency account	750	-	750
Miscellaneous	750	-	750
Education	500	440	60
Chemicals	55,000	54,122	878
Contracts	3,000	-	3,000
Capital outlay	6,000	2,195	3,805
TOTAL WEEDS	<u>\$ 205,315</u>	<u>\$ 201,894</u>	<u>\$ 3,421</u>
911 EMERGENCY COMMUNICATION			
Repairs and maintenance	\$ 251,200	\$ 165,436	\$ 85,764
Miscellaneous	400,000	142,228	257,772
Capital outlay	-	-	-
TOTAL 911 EMERGENCY COMMUNICATIONS	<u>\$ 651,200</u>	<u>\$ 307,664</u>	<u>\$ 343,536</u>
ROAD & BRIDGE - SPECIAL PROJECTS			
Certified appraiser	\$ 2,000	\$ -	\$ 2,000
Professional services	31,500	31,503	(3)
Miscellaneous	2,500	361	2,139
Road oil	100,000	181,772	(81,772)
Plant asphalt mix	20,000	969	19,031
Other road and bridge construction materials	60,000	21,438	38,562
Contracts	23,000	-	23,000
Matching funds	100,000	53,239	46,761
Bridge replacement	100,000	22,920	77,080
FAS exchange	-	-	-
Fuel tax	-	-	-
Local road projects	1,502,000	1,061,203	440,797
Capital outlay	90,000	8,840	81,160
TOTAL ROAD & BRIDGE - SPECIAL PROJECTS	<u>\$ 2,031,000</u>	<u>\$ 1,382,245</u>	<u>\$ 648,755</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WATERWAYS			
Salaries	\$ 25,000	\$ 11,697	\$ 13,303
Personnel benefits	4,625	2,195	2,430
Miscellaneous	85,000	73,166	11,834
Grants	80,000	36,357	43,643
Vessel account expenditures	-	-	-
Capital outlay	-	-	-
TOTAL WATERWAYS	<u>\$ 194,625</u>	<u>\$ 123,415</u>	<u>\$ 71,210</u>
PAYMENT IN LIEU OF TAXES			
Miscellaneous	\$ 750,000	\$ 356,114	\$ 393,886
Natural resource litigation	-	-	-
Capital outlay	-	-	-
TOTAL PAYMENT IN LIEU OF TAXES	<u>\$ 750,000</u>	<u>\$ 356,114</u>	<u>\$ 393,886</u>
COURT FACILITY			
Miscellaneous	\$ 50,000	\$ 1,589	\$ 48,411
Capital outlay	-	-	-
TOTAL COURT FACILITY	<u>\$ 50,000</u>	<u>\$ 1,589</u>	<u>\$ 48,411</u>
DRUG COURT			
Salaries	\$ 20,500	\$ 20,508	\$ (8)
Personnel benefits	3,718	3,748	(30)
Rent	-	-	-
Drug court	9,500	6,437	3,063
Felony drug court	19,000	5,584	13,416
Juvenile drug court	8,000	5,660	2,340
Miscellaneous	9,500	5,344	4,156
Transition houses	19,000	9,989	9,011
Drug testing	20,000	319	19,681
Capital outlay	-	-	-
TOTAL DRUG COURT	<u>\$ 109,218</u>	<u>\$ 57,589</u>	<u>\$ 51,629</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
INTERLOCK/MONITORING			
Interlock monitoring	\$ 17,000	\$ 4,392	\$ 12,608
Miscellaneous	6,000	536	5,464
Capital outlay	-	-	-
TOTAL INTERLOCK/MONITORING	<u>\$ 23,000</u>	<u>\$ 4,928</u>	<u>\$ 18,072</u>
JUNIOR COLLEGE			
Miscellaneous	\$ 95,000	\$ 71,600	\$ 23,400
TOTAL JUNIOR COLLEGE	<u>\$ 95,000</u>	<u>\$ 71,600</u>	<u>\$ 23,400</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 46,272	\$ 34,093	\$ 12,179
Personnel benefits	17,073	14,540	2,533
Travel	2,000	1,053	947
Supplies	6,000	10,443	(4,443)
Contingency	10,000	4,269	5,731
Printing and publications	20,000	14,171	5,829
Miscellaneous	1,000	483	517
GIS mapping	1,000	59	941
Training	-	229	(229)
Contracts	20,000	13,704	6,296
Capital outlay	2,000	9,759	(7,759)
TOTAL CONSOLIDATED ELECTIONS	<u>\$ 125,345</u>	<u>\$ 102,803</u>	<u>\$ 22,542</u>
BINGHAM COUNTY LAB			
Salaries	\$ 26,000	\$ 18,248	\$ 7,752
Personnel benefits	2,489	1,431	1,058
Travel	2,500	840	1,660
Supplies	1,000	724	276
Utilities	5,900	13,000	(7,100)
Rent	2,000	-	2,000
Echo lab	780	550	230
Drug testing	58,000	58,235	(235)
Repairs and maintenance	-	363	(363)
TOTAL BINGHAM COUNTY LAB	<u>\$ 98,669</u>	<u>\$ 93,391</u>	<u>\$ 5,278</u>
YOUTH COURT SERVICES			
Salaries	\$ 18,290	\$ 17,680	\$ 610
Personnel benefits	1,400	1,352	48
Youth court expenditures	16,750	15,072	1,678
Capital outlay	-	-	-
TOTAL YOUTH COURT SERVICES	<u>\$ 36,440</u>	<u>\$ 34,104</u>	<u>\$ 2,336</u>

**BINGHAM COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2013**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
RURAL ADDRESSING			
Supplies	\$ 3,000	\$ 15	\$ 2,985
Repairs and maintenance	3,000	2,431	569
Plats and house numbers	500	-	500
Capital outlay	15,000	8,002	6,998
	<u>21,500</u>	<u>10,448</u>	<u>11,052</u>
TOTAL RURAL ADDRESSING	<u>\$ 21,500</u>	<u>\$ 10,448</u>	<u>\$ 11,052</u>
BINGHAM COUNTY AMBULANCE			
Miscellaneous	\$ -	\$ 802,257	\$ (802,257)
	<u>-</u>	<u>802,257</u>	<u>(802,257)</u>
TOTAL BINGHAM COUNTY AMBULANCE	<u>\$ -</u>	<u>\$ 802,257</u>	<u>\$ (802,257)</u>
OTHER SPECIAL REVENUE			
Miscellaneous	\$ -	\$ 1,776	\$ (1,776)
	<u>-</u>	<u>1,776</u>	<u>(1,776)</u>
TOTAL OTHER SPECIAL REVENUE	<u>\$ -</u>	<u>\$ 1,776</u>	<u>\$ (1,776)</u>
TOTAL SPECIAL REVENUE	<u>\$ 21,212,296</u>	<u>\$ 18,113,200</u>	<u>\$ 3,099,096</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 27,352,924</u>	<u>\$ 23,988,268</u>	<u>\$ 3,364,656</u>

BINGHAM COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2013

Total expenditures - budgetary basis	\$	23,988,268
Homeland security grant expenditures		42,471
Commodities received		520
Capital outlays acquired through capital leases		208,181
Dependent medical insurance posting error		(51,835)
Net change in accounts payable		(19,100)
Capital outlays acquired through trade-ins		29,500
		<hr/>
Total expenditures - GAAP basis	\$	<u>24,198,005</u>

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Bingham County – State of Idaho
Blackfoot, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bingham County, Idaho as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Bingham County, Idaho's basic financial statements, and have issued our report thereon dated July 10, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bingham County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bingham County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Bingham 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 internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control, as defined above, 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 Bingham County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Seale Hart & Associates PLLC

Idaho Falls, Idaho
July 10, 2014

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

INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners
Bingham County, Idaho
Blackfoot, Idaho**

Report on Compliance for Each Major Federal Program

We have audited Bingham County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bingham County's major federal programs for the year ended September 30, 2013. Bingham County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bingham County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bingham County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Bingham County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Seale Hart & Associates PLLC

Idaho Falls, Idaho
July 10, 2014

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**BINGHAM COUNTY - STATE OF IDAHO
SCHEDULE OF FEDERAL AWARDS
For the Year Ended September 30, 2013**

<u>FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE</u>	<u>FEDERAL CFDA NO.</u>	<u>PASS THROUGH GRANTOR NO.</u>	<u>EXPENDED</u>
INDIRECT GRANTS			
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through State Department of Education			
School Breakfast Program	10.553	2012, 2013IN100994	\$ 3,789
National School Lunch Program	10.555	2012, 2013IN1009947	4,988
National School Lunch Program	10.555	N/A	520
Total Cluster			<u>9,297</u>
Total - U.S. Department of Agriculture			<u>9,297</u>
<u>DEPARTMENT OF THE INTERIOR</u>			
Passed Through Idaho Bureau of Reclamation			
Recreation Resources Management	15.524	R13AP11027	6,130
Total - Department of the Interior			<u>6,130</u>
<u>DEPARTMENT OF JUSTICE</u>			
Passed Through Idaho State Police			
ARRA Edward Byrne Memorial Justice Assist	16.803	2009-SU-B9-0046	54,277
Total - Department of Justice			<u>54,277</u>
<u>DEPARTMENT OF TRANSPORTATION</u>			
Passed Through the Idaho Department of Transportation			
Highway Planning and Construction	20.205	A010(660), A012(536)	4,792
State and Community Highway Safety	20.600	Various	8,776
Alcohol Traffic Safety & Drunk Driving Preventi	20.601	K8-2013-01-00-00	7,803
Total Cluster			<u>16,579</u>
Total - Department of Transportation			<u>21,371</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Passed Through Idaho Department of Environmental Quality			
Capitalization Grants for Drinking Water	66.468	FS-98003010	5,000
Total - Environmental Protection Agency			<u>5,000</u>

	<u>FEDERAL CFDA NO.</u>	<u>PASS THROUGH GRANTOR NO.</u>	<u>EXPENDED</u>
INDIRECT GRANTS (Continued)			
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through State Department of Parks and Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	16,015
Passed Through State Military Division			
Flood Mitigation Assistance	97.029	EMS2012FME001	50,539
Emergency Management Performance	97.042	EMW2012EP00065	40,314
Homeland Security Grant Program	97.067	Various	<u>46,814</u>
Total - Department of Homeland Security			<u>153,682</u>
DIRECT GRANTS			
<i>DEPARTMENT OF THE INTERIOR</i>			
Payment in Lieu of Taxes	15.226	-	<u>337,014</u>
Total - U.S. Department of the Interior			<u>337,014</u>
<i>DEPARTMENT OF THE TRANSPORTATION</i>			
Local Highway Technical Assistance	20.205	-	<u>31,231</u>
Total - Department of Transportation			<u>31,231</u>
TOTAL FEDERAL AWARDS			\$ <u><u>618,002</u></u>

BINGHAM COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
For the Year Ended September 30, 2013

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note 1 to the financial statements.

NOTE 2- NONMONETARY TRANSACTIONS

Nonmonetary assistance is reported for some of the Homeland Security Program equipment which was acquired through the State of Idaho.

**BINGHAM COUNTY - STATE OF IDAHO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended September 30, 2013**

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses Identified	_____ YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	_____ YES	<u> X </u> None Reported
Noncompliance Material to financial statements noted	_____ YES	<u> X </u> NO

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified	_____ YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	_____ YES	<u> X </u> None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Audit Findings Required to be reported in accordance with section 510(a) of Circular A-133	_____ YES	<u> X </u> NO
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Identification of Major Programs:

15.226	Payment in Lieu of Taxes	\$ 337,014
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Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
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Auditee Qualified as Low-Risk Auditee	_____ YES	<u> X </u> NO
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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.