

**CASSIA COUNTY**

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
With Supplemental Information

September 30, 2000

**CASSIA COUNTY**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
Year Ended September 30, 2000

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**COUNTY OF CASSIA**  
**STATE OF IDAHO**  
**BURLEY**

**DARRELL M. ROSKELLEY**  
CLERK OF THE DISTRICT COURT

January 24, 2001

Honorable Members  
Board of Cassia County Commissioners  
Paul Christensen, Chairman  
Dennis Crane, Commissioner  
Shirley Povlsen, Commissioner

Submitted herewith, is the general purpose financial statements of the County for the fiscal year ended September 30, 2000.

The report was prepared by the County Auditor's Office with the assistance of Evans and Beck CPA's. The organization, form and contents were prepared in accordance with the standards prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants, and is presented according to generally accepted accounting principles. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to get the maximum understanding of the County's financial activity is contained in the Notes to Financial Statements section of this report.


The funds and account groups included in this report are for those funds and entities that are controlled by or are dependent on the County. Determination of "controlled by or dependant on" is based on criteria developed by the Governmental Accounting Standards Board and spelled out in their statements number 3 and number 7. The criteria deals with financial interdependence, selection of governing authority, designation of management, ability of the County Commissioners to significantly influence operations and the accountability for fiscal matters. We have determined that the school districts, highway districts, cities, fire districts and water districts which lie within the County's boundaries,

should not be included in our report.

Internal controls are an integral part of any accounting operation and should be designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability of assets. We feel that the County's system of internal controls is adequate to provide such assurances and is functioning properly at the present time.

Idaho law requires an annual audit of the book of accounts, and financial records of the County by an independent public auditor. The County has selected the certified public accounting firm of Evans and Beck CPA's to meet this requirement. We very much appreciate the assistance they have given the County in improving our accounting procedures and include a copy of their audit report with this report.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Darrell M. Roskelley", written in a cursive style.

Darrell M. Roskelley  
Clerk-Auditor-Recorder



## FINANCIAL SECTION

# **Evans & Beck P.A.**

**Certified Public Accountants**

*Members of the American Institute of CPA's  
and the Idaho Society of CPA's*

**Edward G. Evans, CPA  
Garth W. Beck, CPA**

## **INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Cassia County  
Burley, Idaho 83318

We have audited the accompanying general purpose financial statements of Cassia County, as of September 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Cassia County management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Cassia County, as of September 30, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated January 12, 2001 on our consideration of Cassia County's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants.

*Evans & Beck*  
EVANS & BECK

January 12, 2001

# **Evans & Beck P.A.**

**Certified Public Accountants**

*Members of the American Institute of CPA's  
and the Idaho Society of CPA's*

**Edward G. Evans, CPA  
Garth W. Beck, CPA**

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

Board of Commissioners  
Cassia County  
Burley, Idaho 83318

We have audited the financial statements of Cassia County as of and for the year ended September 30, 2000, and have issued our report thereon dated January 12, 2001. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### *Compliance*

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

### *Internal control over financial Reporting*

In planning and performing our audit, we considered Cassia County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal oversight agencies. However, this report is a matter of public record and its distribution is not limited.

*Evans & Beck*  
EVANS & BECK

January 12, 2001

**CASSIA COUNTY**  
 Combined Balance Sheet - All Fund Types and Account Groups  
 September 30, 2000

	Governmental Fund Types			Fiduciary Fund Types		Account Groups		Total
	General	Special Revenue	Debt Service	Trust	Agency	General Fixed Assets	General Lg-term Debt	(Memo Only) 9/30/00
<b>ASSETS</b>								
Cash and investments - pooled	\$862,548	\$1,808,696	\$83,215	\$3,180,298	\$336,019	\$0	\$0	\$6,270,776
Receivables:								
Taxes and use fees	62,404	284,509	15,638	0	0	0	0	362,551
Accounts and notes	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0
Land and buildings	0	0	0	0	0	5,452,354	0	5,452,354
Improvements other than bldgs	0	0	0	0	0	925,207	0	925,207
Equipment	0	0	0	0	0	2,153,800	0	2,153,800
Amt available in debt service fund	0	0	0	0	0	0	83,514	83,514
Amt to be provided for GLTD	0	0	0	0	0	0	1,322,665	1,322,665
Total assets	<u>\$924,952</u>	<u>\$2,093,205</u>	<u>\$98,853</u>	<u>\$3,180,298</u>	<u>\$336,019</u>	<u>\$8,531,361</u>	<u>\$1,406,179</u>	<u>\$16,570,867</u>
<b>LIABILITIES</b>								
Warrants payable	\$46,928	\$360,955	\$0	\$7,737	\$10,297	\$0	\$0	\$425,917
Vouchers payable	53,670	190,980	0	28,693	13	0	0	273,356
Accounts payable	0	0	0	0	265,612	0	0	265,612
Due to other funds	0	0	0	0	0	0	0	0
Deferred revenue	60,555	213,024	15,339	0	0	0	0	288,918
Note payable	0	0	0	0	0	0	131,179	131,179
Bonds pending	0	0	0	0	60,097	0	0	60,097
General Obligation Bonds	0	0	0	0	0	0	1,275,000	1,275,000
Total liabilities	<u>161,153</u>	<u>764,959</u>	<u>15,339</u>	<u>36,430</u>	<u>336,019</u>	<u>0</u>	<u>1,406,179</u>	<u>2,720,079</u>
<b>FUND EQUITY</b>								
Investment in general fixed assets	0	0	0	0	0	8,531,361	0	8,531,361
Fund Balance:								
Reserved for debt service	0	0	83,514	0	0	0	0	83,514
Unreserved	763,799	1,328,246	0	3,143,868	0	0	0	5,235,913
Total fund equity	<u>763,799</u>	<u>1,328,246</u>	<u>83,514</u>	<u>3,143,868</u>	<u>0</u>	<u>8,531,361</u>	<u>0</u>	<u>13,850,788</u>
Total liabilities & fund equity	<u>\$924,952</u>	<u>\$2,093,205</u>	<u>\$98,853</u>	<u>\$3,180,298</u>	<u>\$336,019</u>	<u>\$8,531,361</u>	<u>\$1,406,179</u>	<u>\$16,570,867</u>

See accompanying notes to financial statements.

**CASSIA COUNTY**

Combined Statement of Revenues, Expenditures, and Changes in  
Fund Balances - All Governmental Fund Types and Expendable Trust Funds

For The Year Ended September 30, 2000

	Governmental Fund Types			Fiduciary Fund Types	Total (Memo Only) 9/30/00
	General	Special Revenue	Debt Service	Trust	
Revenues:					
Taxes - property & special assessments	\$615,493	\$2,140,421	\$150,686	\$0	\$2,906,600
Taxes - sales and other	363,288	709,809	24,199	0	1,097,296
Payment in lieu of taxes	0	0	0	604,582	604,582
Fees and fines	226,691	1,219,440	0	398,262	1,844,393
Intergovernmental	4,088	2,820,377	0	0	2,824,465
Interest	361,303	0	0	0	361,303
Miscellaneous	18,784	305,590	1,749	82,987	409,110
Total revenues	<u>1,589,647</u>	<u>7,195,637</u>	<u>176,634</u>	<u>1,085,831</u>	<u>10,047,749</u>
Expenditures:					
General government	1,491,843	0	0	0	1,491,843
Indigent assistance	0	338,810	0	0	338,810
Highways and roads	0	258,002	0	0	258,002
Public safety and works	0	5,614,551	0	107,814	5,722,365
Other public service	0	1,213,820	0	142,910	1,356,730
Culture and recreation	0	233,057	0	32,255	265,312
Debt service-principal	0	0	220,000	0	220,000
Debt service-interest	0	0	69,903	0	69,903
Capital projects	0	0	0	0	0
Total expenditures	<u>1,491,843</u>	<u>7,658,240</u>	<u>289,903</u>	<u>282,979</u>	<u>9,722,965</u>
Excess of revenues over (under) expenditures	97,804	(462,603)	(113,269)	802,852	324,784
Other Operating Sources (Uses):					
Operating transfers in	5,500	1,032,684	0	739,020	1,777,204
Operating transfers out	0	(610,937)	0	(1,166,267)	(1,777,204)
Excess of revenues over (under) expenditures & other sources	103,304	(40,856)	(113,269)	375,605	324,784
Fund balances at beg. of year	660,495	1,369,102	196,783	2,768,263	4,994,643
Fund balance at end of year	<u>\$763,799</u>	<u>\$1,328,246</u>	<u>\$83,514</u>	<u>\$3,143,868</u>	<u>\$5,319,427</u>

See accompanying notes to financial statements.

**CASSIA COUNTY**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - General, Special Revenue, and Capital Projects Fund Types  
For the Year Ended September 30, 2000

	General Fund			Special Revenue Fund Types			Debt Service Fund Types		
	Budget	Actual	Variance Favor. (Unfavor)	Budget	Actual	Variance Favor. (Unfav)	Budget	Actual	Variance Favorable (Unfavor)
REVENUES:									
Taxes - property	\$614,580	\$615,493	\$913	\$2,213,800	\$2,140,421	(\$73,379)	\$150,000	\$150,686	\$686
Taxes - sales & other	347,400	363,288	15,888	652,400	709,809	57,409	0	24,199	24,199
Fees, fines & licenses	227,400	226,691	(709)	853,500	1,219,440	365,940	0	0	0
Intergovernmental	0	4,088	4,088	2,501,355	2,820,377	319,022	0	0	0
Interest	200,000	361,303	161,303	544,825	0	(544,825)	0	0	0
Miscellaneous	24,300	18,784	(5,516)	0	305,590	305,590	4,000	1,749	(2,251)
Total revenues	1,413,680	1,589,647	175,967	6,765,880	7,195,637	429,757	154,000	176,634	22,634
EXPENDITURES:									
General government	1,648,690	1,491,843	156,847	0	0	0	0	0	0
Indigent assistance	0	0	0	342,000	338,810	3,190	0	0	0
Highways and roads	0	0	0	258,448	258,002	446	0	0	0
Public safety and works	0	0	0	5,909,467	5,614,551	294,916	0	0	0
Other public service	0	0	0	1,298,243	1,213,820	84,423	0	0	0
Culture and recreation	0	0	0	280,428	233,057	47,371	0	0	0
Debt Service	0	0	0	0	0	0	297,000	289,903	7,097
Total expenditures	1,648,690	1,491,843	156,847	8,088,586	7,658,240	430,346	297,000	289,903	7,097
Excess of revenues over (under) expenditures	(235,010)	97,804	332,814	(1,322,706)	(462,603)	860,103	(143,000)	(113,269)	29,731
Other Operating Sources (Uses):									
Proceeds from general obligation bond	0	0	0	0	0	0	0	0	0
Operating transfer in	0	5,500	(5,500)	1,065,206	1,032,684	32,522	0	0	0
Operating transfers out	0	0	0	0	(610,937)	610,937	0	0	0
Excess of revenues over (under) expenditures & other sources	(235,010)	103,304	338,314	(257,500)	(40,856)	(216,644)	(143,000)	(113,269)	29,731
Fund balance at beginning of year	660,495	660,495	0	1,369,102	1,369,102	0	196,783	196,783	0
Fund balance at end of year	\$425,485	\$763,799	\$338,314	\$1,111,602	\$1,328,246	(\$216,644)	\$53,783	\$83,514	\$29,731

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Notes to the Financial Statements  
September 30, 2000

**NOTE 1: SUMMARY OF ACCOUNTING POLICIES:**

Cassia County was established February 20, 1879 under the provisions of the Idaho Code. The county seat is at Burley Idaho. The County is governed by a three member elected commission. The Board of Commission possesses final decision making authority and is held primarily accountable for those decisions. The Commission is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance County system operations and construction. Other elected officials are as follows: Assessor; District Court Clerk Auditor and Recorder, Treasurer; Coroner; Prosecuting Attorney and Sheriff.

The accounting policies of Cassia County, Idaho, conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

**A. Reporting Entity**

The general purpose financial statements included herein present the financial position, results of operations and changes in fund balances of Cassia County. The scope of the reporting entity is intend to cover those funds under the direct jurisdiction of the Cassia County Board of Commissioners.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic-but not the only-criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifesting of the ability to exercise oversight responsibility include, but are not limited to the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

The Cassia County Fair Board is defined as a component unit of the reporting entity of Cassia County.

**B. Fund Accounting:**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, as follows:

#### GOVERNMENTAL FUNDS:

General Fund (Current Expense)-The General Fund (Current Expense) 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 are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, and Trust Funds).

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

#### FIDUCIARY FUNDS:

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These included Expendable Trust funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

#### C. Fixed Assets and Long-Term Liabilities:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

#### D. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the account and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the



modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include; (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued, and (2) principal and interest of general long-term debt which is recognized when due.

E. Budgets and Budgetary Accounting:

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to August 1, the County Auditor's office, after consultation with the various department heads, submits to the county commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. At the regular commissioner's meeting on the 1st Monday in August the tentative budget is submitted to the commissioners and cleared for publication and public comment.
3. A public hearing is held at the regular commissioners' meeting on the 1st Monday in September to obtain public comment.
4. The budget is finalized and legally adopted on the 2nd Monday in September.
5. Revisions to the budget can only be made by court order, public hearing or certain emergencies as defined by law.
6. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds.

The basis of accounting used in preparing the budgets of the County are generally consistent with the basis of accounting used in other financial reporting used by the County.

F. Cash and Temporary Investments:

The County maintains the majority of its cash and temporary investments in a pool. Additional cash is maintained in separate checking accounts. All of these funds are in the custody of the County Treasurer.

State statutes authorize the County to invest in obligations of the United States, obligations of the State or any taxing district in the State, obligations issued by the Farm Credit System, obligations of public corporations of the State of Idaho, repurchase agreements, tax anticipation notes of the State or taxing district in the State, time deposits, savings deposits, revenue bonds of institutions of higher education, and the Idaho State Investment Pool.

At year end, cash and investments, consisted of checking accounts, money-market savings accounts, and time certificates of deposit. All cash and investments are with five local banks.

The total cash and temporary investments is allocated between the various funds as indicated on the balance sheets of each fund.

- G. Accumulated Unpaid Vacation, Sick Pay, and Employee Benefits:  
The hours earned under County's vacation and sick pay policy are nonvesting accumulations. These accumulations are not material and have not been accrued into these financial statements.
- H. Encumbrances:  
Encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County.
- I. Total Columns on Combined Statements:  
Total Columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis and are not intended to present consolidated financial information. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles.
- J. Property Tax:  
Property taxes are levied on the fourth Monday of November and are payable in two equal installments - December 20 and June 20. Property taxes attach as an enforceable lien on the property immediately upon delinquency. The county assesses, bills and collects its own property taxes as well as taxes for several school districts, cities, highway districts, fire districts, cemetery districts, two small special districts, two flood control districts and a library district. Collection of the county taxes and remittance of them to the various districts are accounted for in the Cassia County Tax Collector Agency Fund and the Taxing District Agency Fund. Property tax revenues are recognized when levied to the extent that they result in current receipts.

The County is permitted by the Idaho State Code administered through the State Tax Commission to levy taxes up to \$.2600 per \$100.00 of assessed market valuation for general governmental services (Current expense fund).

**NOTE 2: CASH AND INVESTMENTS:**

The county maintains a cash and investment pool for County held funds. This pool is available to all funds, except the Fair Board, the Tax Collector and the Sheriff, which have separate bank accounts.

	Carrying Amount	Bank Balance
Key Bank	\$5,000	\$5,000
Key Bank	708,705	695,533
Key Bank	897	897
Key Bank	101,311	101,311
U.S. Bank	300	300
U.S. Bank	784,654	784,654

U.S. Bank		238,229	238,229
U.S. Bank		508,164	508,164
D.L. Evans		100,000	100,000
D.L. Evans		100,000	100,000
D.L. Evans		700,000	700,000
D.L. Evans		400,000	400,000
D.L. Evans		13,992	13,992
First Security		131,494	131,494
First Security		203,456	203,456
First Security		104,501	104,501
First Security		18,452	18,452
First Security		545,927	545,927
First Security		200,919	200,919
State Treasurer's Pool.		572,752	565,374
First Federal		104,148	104,148
First Federal		4,148	4,148
First Federal		10,154	10,154
Zions Bank		75,300	75,300
Zions Bank		510,174	510,174
Cash on hand		500	500
Key Bank	Tax Collector	68,345	68,102
D.L. Evans Bank	Fair board	14,480	21,311
D.L. Evans Bank	Fair board	21,561	21,561
Key Bank	Sheriff	23,213	26,415
Total		<u>\$6,270,776</u>	<u>\$6,260,016</u>

There are three categories of credit risk that apply to the County's cash and investments:

- 1) Insured (FDIC) or collateralized for which the securities are held by the County or the County's agent in the County's name:
- 2) Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- 3) Uncollateralized and uninsured

Balances held in each category are as follows:

	Carrying Amount	Bank Balance
1) Insured (FDIC) or collateralized	\$600,000	\$600,000
2) Collateralized with securities held by others	572,752	565,374
3) Uncollateralized and uninsured	5,098,024	5,094,642
Total Cash and Cash Equivalents	<u>\$6,270,776</u>	<u>\$6,260,016</u>

**NOTE 3: CHANGES IN GENERAL FIXED ASSETS:**

A summary of changes in general fixed assets follows:

	Balance 9/30/99	Additions	Deletions	Balance 9/30/00
Land	\$618,097	\$300,000	\$0	\$918,097
Buildings	4,835,991	0	(1,734)	4,834,257
Impr other than bldg	832,030	277,062	(82,544)	1,026,548
Equipment	2,038,980	303,810	(590,331)	1,752,459
Total	<u>\$8,325,098</u>	<u>\$880,872</u>	<u>(\$674,609)</u>	<u>\$8,531,361</u>

During 1999 the county completed a complete inventory of General Fixed Assets and determined that some assets had been disposed of over time and not deleted from the records kept. Addition corrections were made in the current year of \$109,343 and \$401,341 was reallocated.

**NOTE 4: GENERAL OBLIGATION BOND PAYABLE:**

The bonds outstanding on September 30, 2000 were for the construction of a joint jail facility for Cassia and Minidoka Counties.

The bond issue of September 1, 1990, is designated "Cassia County, Idaho, General Obligation Jail Bonds, Series 1990".

The County entered into a bond refunding arrangement with US Bank of Boise, Idaho. The portions of the 1990 bonds that were callable were refunded by issuance of 1995 bonds.

The annual requirements to amortize the above bond issue are as follows:

Fiscal Year	Principle	Interest	Total
2001	230,000	59,493	289,493
2002	245,000	49,143	294,143
2003	255,000	37,873	292,873
2004	265,000	25,888	290,888
2005	280,000	13,300	293,300
Total	<u>\$1,275,000</u>	<u>\$185,697</u>	<u>\$1,460,697</u>

The "amounts to be provided for bond retirement" in the accompanying financial statements represents the charges to be made for property taxes in future years to meet maturing bond requirements.

There are a number of requirements and restrictions contained in the bond resolution. The County is in compliance with all significant provisions.

**NOTE 5: LONG-TERM DEBT:**

In addition to the general obligation bond described above, the County has entered cancelable lease agreements which qualify as capital leases for accounting purposes. They have been recorded at the present value of the minimum lease payments as of the date of their inception.

- A. In July of 1997 the county leased a cat 140 H motor grader. The lease calls for five annual payments of \$13,724.50 each with a balloon payment of \$127,300.00 at the end of the lease.

- B. The County has leased a Minolta copier. There are 24 payments remaining of \$266 per month.

The annual requirements to amortize the above debt including the general obligation bond described in Note 4 are as follows:

Fiscal Year	Principle	Interest	Total
2001	239,231	67,173	306,404
2002	246,501	56,366	302,867
2003	375,447	44,726	420,173
2004	265,000	25,888	290,888
2005	280,000	13,300	293,300
Total	<u>\$1,406,179</u>	<u>\$207,453</u>	<u>\$1,613,632</u>

The changes in long-term debt are as follows:

Long-term debt at beginning of year	\$1,634,885
New debt incurred	0
Debt paid off	(228,706)
Long-term debt at end of year	<u>\$1,406,179</u>

**NOTE 6: PENSION PLAN:**

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.917% or 2.225% (depending upon employee classification) of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 2000, the required contribution rates, as determined by PERSI, are as follows:

Employee Group	Employer	Contribution
		Employee
General Member	9.77%	6.97%
Police	10.01%	8.53%

The Cassia County contributions required and paid were \$ 364,847, \$348,049, and \$374,893 for the three years ended September 30, 2000, 1999 and 1998 respectively.

**NOTE 7: LITIGATION:**

There are currently four lawsuits pending against Cassia County. One is from a former employee and the other three are law enforcement liability suits. All are being defended by the County's liability carrier. The amount of potential liability even with an unfavorable outcome is not considered to be material to the County.

**NOTE 8: RISK MANAGEMENT/INSURANCE COVERAGE:**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance coverage as follows:

Type of Coverage	Insurance Co.	Amount of Coverage	Policy Exp. Date
Property	St. Paul	\$11,604,135	1-1-2001
General Liability	St. Paul	\$2,000,000	1-1-2001
Auto Liability	St. Paul	\$2,000,000	1-1-2001
Police Professional Liability	St. Paul	\$2,000,000	1-1-2001
Errors & Omissions	St. Paul	\$2,000,000	1-1-2001
Employee dishonesty	St. Paul	\$250,000	1-1-2001
Worker's Comp	State Insurance Fund	Various	1-1-2001

**NOTE 9: FUND DEFICITS:**

None of the funds had fund deficits for the year ended September 30, 2000.

**NOTE 10: EXPENDITURES IN EXCESS OF BUDGET:**

During the year ended September 30, 2000 the following funds overspent their operating budget:

<u>Fund</u>	<u>Over Expenditure</u>
Fair Board	5,264

**NOTE 11: CONTINGENT LIABILITIES:**

The County is contingently liable for the closure and post-closure expenses of the Southern Idaho Regional Solid Waste District should they default. A trust account has been established by the District into which they are depositing money as a closure reserve. The County makes payments into the fund of approximately \$37,000 each June and December. The Financial Assurance Plan target balance as of September 30, 2000 was \$522,762. As of September 30, 2000, Cassia County's trust fund balance was \$532,080.

The County has annual renewable leases for a 2000 Mack truck and for the 9-1-1 Network Service System. The 9-1-1 system lease was signed on June 1, 1999. The term of the lease is 60 months calling for monthly payments of \$2,709. The truck calls for two annual payments of \$22,673. The minimum lease requirements for the next five years follows:

<u>Year</u>	<u>Amount</u>
2001	55,181
2002	55,181
2003	32,508
2004	32,508

## SUPPLEMENTAL DATA

**CASSIA COUNTY**  
General Fund  
Comparative Balance Sheet

September 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash and investments - pooled	\$862,548	\$737,871
Receivables:		
Taxes	62,404	56,425
Due from other funds	0	0
 Total assets	 <u><u>\$924,952</u></u>	 <u><u>\$794,296</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Warrants payable	\$46,928	\$50,150
Vouchers payable	\$53,670	\$28,362
Deferred revenue	60,555	55,289
 Total liabilities	 <u>161,153</u>	 <u>133,801</u>
 Fund Balance:		
Unreserved	<u>763,799</u>	<u>660,495</u>
 Total liabilities and fund balance	 <u><u>\$924,952</u></u>	 <u><u>\$794,296</u></u>

See accompanying notes to financial statements.



**CASSIA COUNTY**  
General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
<b>REVENUE:</b>				
Taxes - property	\$614,580	\$615,493	\$913	\$597,217
Taxes - sales and other	347,400	363,288	15,888	345,945
Fees and fines	227,400	226,691	(709)	236,750
Intergovernmental	0	4,088	4,088	3,880
Interest	200,000	361,303	161,303	327,091
Miscellaneous	24,300	18,784	(5,516)	40,427
Total revenues	1,413,680	1,589,647	175,967	1,551,310
<b>EXPENDITURES:</b>				
General government:				
Commissioners	95,140	90,279	4,861	91,674
Auditor	148,067	141,159	6,908	138,480
Treasurer	127,184	122,204	4,980	113,532
Assessor	254,590	237,116	17,474	236,310
Ag. Extension	116,301	101,500	14,801	103,393
Buildings	140,747	136,662	4,085	126,705
Board of Health	99,534	99,534	0	99,657
Planning and zoning	142,773	126,230	16,543	77,872
General	352,462	282,937	69,525	342,589
Civil defense	11,543	10,593	950	9,760
Elections	20,104	19,807	297	18,041
Data Processing	135,245	118,822	16,423	188,880
Veterans officer	5,000	5,000	0	5,000
Total expenditures	1,648,690	1,491,843	156,847	1,551,893
Excess of revenues over (under) expenditures	(235,010)	97,804	332,814	(583)
Other Financing Sources (Uses):				
Operating transfers in	0	5,500	(5,500)	113,791
Operating transfers out	0	0	0	(49,917)
Excess of revenue over (under) expenditures and other uses	(235,010)	103,304	338,314	63,291
FUND BALANCE AT BEGINNING OF YEAR	660,495	660,495	0	597,204
FUND BALANCE AT END OF YEAR	\$425,485	\$763,799	\$338,314	\$660,495

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Special Revenue Funds  
Combining Balance Sheet

September 30, 2000

	Indigent	District Court	County Roads Unorg.	Weed & Pest	Solid Waste	Ambulance Service	Fair Exhibit	Historical Society	Jr. College	Re- Valuation	Justice	Warrant Redempt	Fair Board	9/30/00
<b>ASSETS</b>														
Cash & invest - pooled	\$86,521	\$215,141	\$137,562	\$49,097	\$280,515	\$54,281	\$5,032	\$5,026	\$145,665	\$20,668	\$770,410	\$2,737	\$36,041	\$1,808,696
Receivables:														
Taxes including liens	19,020	8,354	1,325	6,394	65,182	4,682	4,882	870	8,769	6,225	158,806	0	0	284,509
Due from other funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due from other governmts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$105,541</b>	<b>\$223,495</b>	<b>\$138,887</b>	<b>\$55,491</b>	<b>\$345,697</b>	<b>\$58,963</b>	<b>\$9,914</b>	<b>\$5,896</b>	<b>\$154,434</b>	<b>\$26,893</b>	<b>\$929,216</b>	<b>\$2,737</b>	<b>\$36,041</b>	<b>\$2,093,205</b>
<b>LIABILITIES AND FUND BALANCES</b>														
Liabilities:														
Warrants payable	\$275	\$8,099	\$26,249	\$1,904	\$61,176	\$0	\$1,248	\$5,026	\$0	\$6,062	\$250,916	\$0	\$0	\$360,955
Vouchers payable	402	10,004	0	7,469	0	40,083	0	0	0	981	132,041	0	0	190,980
Deferred revenue	18,459	8,246	1,316	6,205	0	4,548	4,743	846	8,509	6,033	154,119	0	0	213,024
Bond payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balances:														
Unreserved	86,405	197,146	111,322	39,913	284,521	14,332	3,923	24	145,925	13,817	392,140	2,737	36,041	1,328,246
Reserved for debt service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total liabilities and fund balances</b>	<b>\$105,541</b>	<b>\$223,495</b>	<b>\$138,887</b>	<b>\$55,491</b>	<b>\$345,697</b>	<b>\$58,963</b>	<b>\$9,914</b>	<b>\$5,896</b>	<b>\$154,434</b>	<b>\$26,893</b>	<b>\$929,216</b>	<b>\$2,737</b>	<b>\$36,041</b>	<b>\$2,093,205</b>

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended September 30, 2000

	Indigent	District Court	County Roads Unorg.	Weed & Pest	Solid Waste	Ambulance Service	Fair Exhibit	Historical Society	Jr. College	Re- Valuation	Justice	Warrant Redemption	Fair Board	9/30/00
<b>REVENUES:</b>														
Taxes - property	\$187,240	\$54,481	\$16,808	\$80,967	\$0	\$57,330	\$56,511	\$23	\$78,043	\$66,039	\$1,542,979	\$0	\$0	\$2,140,421
Taxes - sales and other	38,402	11,554	10,814	12,780		11,373	11,509	0	14,398	13,711	583,443	1,825		709,809
Fees and fines		114,829	2,184		605,115						497,312			1,219,440
Intergovernmental transfers		64,556	138,958						57,455		2,559,408			2,820,377
Miscellaneous	75,430	8,056	16,629	28,074	9,323	455	480	2	1,513	543	25,577	0	139,508	305,590
<b>Total revenues</b>	<b>301,072</b>	<b>253,476</b>	<b>185,393</b>	<b>121,821</b>	<b>614,438</b>	<b>69,158</b>	<b>68,500</b>	<b>25</b>	<b>151,409</b>	<b>80,293</b>	<b>5,208,719</b>	<b>1,825</b>	<b>139,508</b>	<b>7,195,637</b>
<b>EXPENDITURES:</b>														
Indigent assistance	338,810													338,810
Highways and roads			258,002											258,002
Public safety				127,662		102,200					5,384,689			5,614,551
Other public service		186,906			588,694				317,450	120,770				1,213,820
Culture and recreation							29,293	10,000					193,764	233,057
Debt Service														0
<b>Total expenditures</b>	<b>338,810</b>	<b>186,906</b>	<b>258,002</b>	<b>127,662</b>	<b>588,694</b>	<b>102,200</b>	<b>29,293</b>	<b>10,000</b>	<b>317,450</b>	<b>120,770</b>	<b>5,384,689</b>	<b>0</b>	<b>193,764</b>	<b>7,658,240</b>
Excess of revenues over (under) expenditures	(37,738)	66,570	(72,609)	(5,841)	25,744	(33,042)	39,207	(9,975)	(166,041)	(40,477)	(175,970)	1,825	(54,256)	(462,603)
<b>Other financing sources (uses):</b>														
Operating transfers in	0	0	15,750	0		28,000	15,000	6,046	0	50,000	866,388		51,500	1,032,684
Operating transfer out		(48,417)	0	0			(51,500)			0	(511,020)	0		(610,937)
<b>Excess of revenues over (under) expenditures &amp; other sources:</b>	<b>(37,738)</b>	<b>18,153</b>	<b>(56,859)</b>	<b>(5,841)</b>	<b>25,744</b>	<b>(5,042)</b>	<b>2,707</b>	<b>(3,929)</b>	<b>(166,041)</b>	<b>9,523</b>	<b>179,398</b>	<b>1,825</b>	<b>(2,756)</b>	<b>(40,856)</b>
Fund balances at Beginning of year	124,143	178,993	168,181	45,754	258,777	19,374	1,216	3,953	311,966	4,294	212,742	912	38,797	1,369,102
Fund balances at end of year	<b>\$86,405</b>	<b>\$197,146</b>	<b>\$111,322</b>	<b>\$39,913</b>	<b>\$284,521</b>	<b>\$14,332</b>	<b>\$3,923</b>	<b>\$24</b>	<b>\$145,925</b>	<b>\$13,817</b>	<b>\$392,140</b>	<b>\$2,737</b>	<b>\$36,041</b>	<b>\$1,328,246</b>

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Indigent - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$186,760	\$187,240	\$480	\$182,313
Taxes - sales and other	35,700	38,402	2,702	35,666
Miscellaneous	63,000	75,430	12,430	64,530
Total revenues	285,460	301,072	15,612	282,509
EXPENDITURES:				
Indigent assistance				
Office supplies	1,000	459	541	0
Welfare and charity	33,000	8,968	24,032	0
Medical and hospital	306,000	329,383	(23,383)	254,590
Drugs	2,000	0	2,000	0
Total expenditures	342,000	338,810	3,190	254,590
Excess of revenues over (under) expenditures	(56,540)	(37,738)	12,422	27,919
Other Financing Sources (Uses):				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	(56,540)	(37,738)	18,802	27,919
FUND BALANCE AT BEGINNING OF YEAR	124,143	124,143	0	96,224
FUND BALANCE AT END OF YEAR	\$67,603	\$86,405	\$18,802	\$124,143

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 District Court - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
<b>REVENUE:</b>				
Taxes - property	\$53,560	\$54,481	\$921	\$115,458
Taxes - sales and other	0	11,554	11,554	15,553
Fees and fines	100,000	114,829	14,829	96,045
Intergovernmental	0	64,556	64,556	44,847
Miscellaneous	56,100	8,056	(48,044)	1,927
<b>Total revenues</b>	<b>209,660</b>	<b>253,476</b>	<b>43,816</b>	<b>273,830</b>
<b>EXPENDITURES:</b>				
Other public service				
Clerk of the District Court	30,750	22,529	8,221	27,867
District Court	164,687	135,321	29,366	88,476
Magistrate Court	34,450	29,056	5,394	25,685
<b>Total expenditures</b>	<b>229,887</b>	<b>186,906</b>	<b>42,981</b>	<b>142,028</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(20,227)</b>	<b>66,570</b>	<b>(86,797)</b>	<b>131,802</b>
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	0	0	0	82
Operating transfers out	0	(48,417)	48,417	(44,929)
<b>Excess of revenue over (under) expenditures and other uses</b>	<b>(20,227)</b>	<b>18,153</b>	<b>38,380</b>	<b>86,955</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>178,993</b>	<b>178,993</b>	<b>0</b>	<b>92,038</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$158,766</b>	<b>\$197,146</b>	<b>\$38,380</b>	<b>\$178,993</b>

See accompanying notes to financial statements.

**CASSIA COUNTY**  
County Roads Unorg. - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
<b>REVENUE:</b>				
Taxes - property	\$16,480	\$16,808	\$328	\$18,764
Taxes - sales and other	9,600	10,814	1,214	8,518
Intergovernmental	138,700	138,958	258	134,511
Miscellaneous	500	18,813	18,313	43,420
Total revenues	165,280	185,393	20,113	205,213
<b>EXPENDITURES:</b>				
Highways and roads				196,629
Salaries	59,584	59,676	(92)	
Road supplies	54,500	72,277	(17,777)	
Box Elder maintenance	11,000	11,000	0	
Howell Canyon maintenance	35,000	35,000	0	
Group insurance	15,888	15,383	505	
FICA and medicare	4,558	4,565	(7)	
Retirement	6,918	5,626	1,292	
Equipment	66,000	54,475	11,525	
Resurfacing	5,000	0	5,000	
Total expenditures	258,448	258,002	446	196,629
Excess of revenues over (under) expenditures	(93,168)	(72,609)	20,559	8,584
Other Financing Sources (Uses):				
Operating transfers in	31,500	15,750	(15,750)	33,668
Operating transfers out	0	0	0	(2,168)
Excess of revenue over (under) expenditures and other uses	(61,668)	(56,859)	4,809	40,084
FUND BALANCE AT BEGINNING OF YEAR	168,181	168,181	0	128,097
FUND BALANCE AT END OF YEAR	\$106,513	\$111,322	\$4,809	\$168,181

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Weed and Pest - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$82,000	\$80,967	(\$1,033)	\$27,931
Taxes - sales and other	8,000	12,780	4,780	7,478
Miscellaneous	13,350	28,074	14,724	37,433
Total revenues	103,350	121,821	18,471	72,842
EXPENDITURES:				
Public safety				146,214
Labor	35,063	35,005	58	
Chemicals	16,000	12,448	3,552	
Auto expense	10,000	11,358	(1,358)	
Weed control	42,000	43,770	(1,770)	
Weed and pest grants	9,000	7,000	2,000	
Group insurance	8,806	8,582	224	
FICA and medicare	2,682	2,678	4	
Retirement	3,051	4,319	(1,268)	
Education	1,000	415	585	
Office equipment	3,700	2,087	1,613	
Total expenditures	131,302	127,662	3,640	146,214
Excess of revenues over (under) expenditures	(27,952)	(5,841)	22,111	(73,372)
Other Financing Sources (Uses):				
Operating transfers in	0	0	0	44,297
Operating transfers out	0	0	0	(2,212)
Excess of revenue over (under) expenditures and other uses	(27,952)	(5,841)	22,111	(31,287)
FUND BALANCE AT BEGINNING OF YEAR	45,754	45,754	0	77,041
FUND BALANCE AT END OF YEAR	\$17,802	\$39,913	\$22,111	\$45,754

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Solid Waste - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$0	\$0	\$0	\$0
Use fees	590,000	605,115	15,115	596,279
Miscellaneous	10,000	9,323	(677)	12,220
Total revenues	600,000	614,438	14,438	608,499
EXPENDITURES:				
Other public service	625,000	588,694	36,306	583,844
Excess of revenues over (under) expenditures	(25,000)	25,744	(50,744)	24,655
Other Financing Sources (Uses):				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	(25,000)	25,744	50,744	24,655
FUND BALANCE AT BEGINNING OF YEAR	258,777	258,777	0	234,122
FUND BALANCE AT END OF YEAR	\$233,777	\$284,521	\$50,744	\$258,777

See accompanying notes to financial statements.



**CASSIA COUNTY**

Ambulance Service - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000		1999	
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$58,000	\$57,330	(\$670)	\$18,286
Taxes - sales and other	8,500	11,373	2,873	7,891
Miscellaneous	600	455	(145)	732
Total revenues	67,100	69,158	2,058	26,909
EXPENDITURES:				
Public safety				103,200
EMS funds	6,000	6,000	0	
Operation of ambulance service	98,800	96,200	2,600	
Total expenditures	104,800	102,200	2,600	103,200
Excess of revenues over (under) expenditures	(37,700)	(33,042)	4,658	(76,291)
Other Financing Sources (Uses):				
Operating transfers in	28,000	28,000	0	38,790
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	(9,700)	(5,042)	4,658	(37,501)
FUND BALANCE AT BEGINNING OF YEAR	19,374	19,374	0	56,875
FUND BALANCE AT END OF YEAR	\$9,674	\$14,332	\$4,658	\$19,374

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 Fair Exhibit - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$57,000	\$56,511	(\$489)	\$25,257
Taxes - sales and other	9,100	11,509	2,409	8,664
Miscellaneous	600	480	(120)	759
Total revenues	66,700	68,500	1,800	34,680
EXPENDITURES:				
Culture and recreation				28,415
Salaries	22,097	22,003	94	
Group Insurance	4,076	3,469	607	
FICA and medicare	1,690	1,672	18	
Retirement	2,565	2,150	415	
Total expenditures	30,428	29,294	1,134	28,415
Excess of revenues over (under) expenditures	36,272	39,206	2,934	6,265
Other Financing Sources (Uses):				
Operating transfers in	15,000	15,000	0	45,334
Operating transfers out	(51,500)	(51,500)	0	(50,554)
Excess of revenue over (under) expenditures and other uses	(228)	2,706	2,934	1,045
FUND BALANCE AT BEGINNING OF YEAR	1,216	1,216	0	171
FUND BALANCE AT END OF YEAR	\$988	\$3,922	\$2,934	\$1,216

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 Historical Society - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$10,400	\$23	(\$10,377)	\$3,751
Taxes - sales and other	1,000	0	(1,000)	805
Miscellaneous	120	2	(118)	131
Total revenues	11,520	25	(11,495)	4,687
EXPENDITURES:				
Culture and recreation	10,000	10,000	0	14,584
Excess of revenues over (under) expenditures	1,520	(9,975)	11,495	(9,897)
Other Financing Sources (Uses):				
Operating transfers in	0	6,046	(6,046)	7,100
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	1,520	(3,929)	(5,449)	(2,797)
FUND BALANCE AT BEGINNING OF YEAR	3,953	3,953	0	6,750
FUND BALANCE AT END OF YEAR	\$5,473	\$24	(\$5,449)	\$3,953

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 Jr College Tuition - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$76,000	\$78,043	\$2,043	\$78,698
Taxes - sales and other	14,000	14,398	398	13,906
Intergovernmental	46,000	57,455	11,455	57,455
Miscellaneous	3,000	1,513	(1,487)	2,856
Total revenues	139,000	151,409	12,409	152,915
EXPENDITURES:				
Other public service	317,500	317,450	50	293,000
Excess of revenues over (under) expenditure:	(178,500)	(166,041)	(12,459)	(140,085)
Other Financing Sources (Uses):				
Operating transfers in	0	0	0	15,540
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	(178,500)	(166,041)	12,459	(124,545)
FUND BALANCE AT BEGINNING OF YEAR	311,966	311,966	0	436,511
FUND BALANCE AT END OF YEAR	\$133,466	\$145,925	\$12,459	\$311,966

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 Revaluation - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$66,250	\$66,039	(\$211)	\$63,538
Taxes - sales and other	13,000	13,711	711	11,915
Miscellaneous	500	543	43	668
Total revenues	79,750	80,293	543	76,121
EXPENDITURES:				
Other public service				116,206
Salaries	86,264	86,264	0	
Office supplies	3,400	3,468	(68)	
Auto expense	1,200	1,051	149	
Group insurance	15,978	12,258	3,720	
FICA and medicare	6,599	6,541	58	
Retirement	10,015	8,433	1,582	
Travel	2,400	2,755	(355)	
Total expenditures	125,856	120,770	5,086	116,206
Excess of revenues over (under) expenditure	(46,106)	(40,477)	5,629	(40,085)
Other Financing Sources (Uses):				
Operating transfers in	50,000	50,000	0	25,649
Operating transfers out	0	0	0	(564)
Excess of revenue over (under) expenditures and other uses	3,894	9,523	5,629	(15,000)
FUND BALANCE AT BEGINNING OF YEAR	4,294	4,294	0	19,294
FUND BALANCE AT END OF YEAR	\$8,188	\$13,817	\$5,629	\$4,294

See accompanying notes to financial statements.

**CASSIA COUNTY**  
 Justice - Special Revenue Fund  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
 With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
<b>REVENUE:</b>				
Taxes - property	\$1,607,350	\$1,542,979	(\$64,371)	\$1,553,314
Taxes - sales and other	553,500	583,443	29,943	551,725
Fees and fines	163,500	497,312	333,812	194,250
Intergovernmental	2,316,655	2,559,408	242,753	2,196,701
Miscellaneous	259,555	25,577	(233,978)	198,216
<b>Total revenues</b>	<b>4,900,560</b>	<b>5,208,719</b>	<b>308,159</b>	<b>4,694,206</b>
<b>EXPENDITURES:</b>				
Public safety:				
District court	407,632	371,043	36,589	363,518
Juvenile justice	189,555	189,555	0	172,244
Prosecuting attorney	301,093	283,467	17,626	220,799
Public defender	187,361	188,547	(1,186)	174,855
Coroner	26,532	22,418	4,114	21,198
Law buildings	32,506	27,550	4,956	56,901
Sheriff patrol	1,475,585	1,402,652	72,933	1,333,020
Investigations	366,788	337,260	29,528	367,336
Dispatch	297,107	258,439	38,668	280,364
Administration	478,778	446,191	32,587	430,552
Detention center	1,740,818	1,687,957	52,861	1,611,918
Juvenile center	169,610	169,610	0	197,925
<b>Total expenditures</b>	<b>5,673,365</b>	<b>5,384,689</b>	<b>288,676</b>	<b>5,230,630</b>
Excess of revenues over (under) expenditures	(772,805)	(175,970)	19,483	(536,424)
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	889,706	866,388	23,318	367,143
Operating transfers out	0	(511,020)	511,020	(200,481)
Excess of revenue over (under) expenditures and other uses	116,901	179,398	62,497	(369,762)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>212,742</b>	<b>212,742</b>	<b>0</b>	<b>582,504</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$329,643</b>	<b>\$392,140</b>	<b>\$62,497</b>	<b>\$212,742</b>

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Warrant Redemption - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$0	\$0	\$0	\$419
Taxes - sales and other	0	1,825	1,825	1,825
Miscellaneous	0	0	0	412
Total revenues	0	1,825	1,825	2,656
EXPENDITURES:				
Debt service	0	0	0	0
Excess of revenues over (under) expenditures	0	1,825	1,825	2,656
Other Financing Sources (Uses):				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	(63,840)
Excess of revenue over (under) expenditures and other uses	0	1,825	1,825	(61,184)
FUND BALANCE AT BEGINNING OF YEAR	912	912	0	62,096
FUND BALANCE AT END OF YEAR	\$912	\$2,737	\$1,825	\$912

See accompanying notes to financial statements.

**CASSIA COUNTY**  
Fair Board - Special Revenue Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Actual Amounts for the Year Ended September 30, 1999

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavor)	Actual
<b>REVENUE:</b>				
Rodeo	\$36,000	\$35,234	(\$766)	\$36,242
Races	22,000	21,829	(171)	19,095
Jamboree	22,000	23,007	1,007	18,657
Miscellaneous	57,500	59,438	1,938	63,141
Total revenues	137,500	139,508	2,008	137,135
<b>EXPENDITURES:</b>				
Rodeo	33,000	33,966	(966)	33,270
Races	20,000	19,893	107	20,540
Jamboree	24,000	23,897	103	31,183
Queen contest	2,000	1,531	469	599
Parade	2,000	2,084	(84)	1,917
4-H	5,000	5,631	(631)	5,789
4-H open class	8,500	8,523	(23)	9,618
Tractor pull	500	50	450	443
Advertising	8,000	7,644	356	8,125
Utilities	8,500	8,476	24	8,619
Telephone	3,500	3,516	(16)	3,558
Postage	500	539	(39)	576
Office supplies	1,500	1,602	(102)	1,109
Sound system	1,000	850	150	850
Sawdust	2,000	2,218	(218)	1,953
Sales tax	2,500	2,398	102	0
Cleaning	3,500	4,195	(695)	3,683
Gate guards	3,000	2,709	291	3,362
Fair board expense	2,000	1,982	18	1,010
Vehicle	4,000	5,866	(1,866)	2,289
Repairs, equipment & building	36,000	37,065	(1,065)	34,883
Rent	500	300	200	300
Contract labor	8,000	8,634	(634)	4,378
Fair board travel and expense	2,000	2,525	(525)	2,489
Miscellaneous	7,000	7,670	(670)	8,682
Total expenditures	188,500	193,764	(5,264)	189,225
Excess of revenues over (under) expenditures	(51,000)	(54,256)	7,272	(52,090)
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	51,000	51,500	(500)	50,000
Operating transfers out	0	0	0	0
Excess of revenue over (under) expenditures and other uses	0	(2,756)	(2,756)	(2,090)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	38,797	38,797	0	40,887
<b>FUND BALANCE AT END OF YEAR</b>	\$38,797	\$36,041	(\$2,756)	\$38,797

See accompanying notes to financial statements.



**CASSIA COUNTY**  
 Bond Interest and Redemption - Debt Service Fund  
 Comparative Balance Sheet

September 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash and investments	\$83,215	\$196,480
Receivables:		
Taxes	<u>15,638</u>	<u>15,487</u>
Total assets	<u><u>\$98,853</u></u>	<u><u>\$211,967</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Warrants payable	\$0	\$0
Deferred revenue	<u>15,339</u>	<u>15,184</u>
Total liabilities	\$15,339	\$15,184
Fund Balances:		
Reserved for debt service	<u>83,514</u>	<u>196,783</u>
Total liabilities and fund balance	<u><u>\$98,853</u></u>	<u><u>\$211,967</u></u>

See accompanying notes to financial statements.

**CASSIA COUNTY**

Bond Interest & Redemption - Debt Service Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual

Year Ended September 30, 2000  
With Comparative Totals for the Year Ended September 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$150,000	\$150,686	\$686	\$153,112
Taxes - sales and other	0	24,199	24,199	22,629
Miscellaneous	4,000	1,749	(2,251)	3,816
Total revenues	154,000	176,634	22,634	179,557
EXPENDITURES:				
Debt service	297,000	289,903	7,097	294,547
Total expenditures	297,000	289,903	7,097	294,547
Excess of revenues (over) under expenditures	(143,000)	(113,269)	29,731	(114,990)
Other Sources (Uses) of Funds:				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
Excess of revenues over (under) expenditures and other sources	(143,000)	(113,269)	29,731	(114,990)
FUND BALANCE AT BEGINNING OF YEAR	196,783	196,783	0	311,773
FUND BALANCE AT END OF YEAR	\$53,783	\$83,514	\$29,731	\$196,783

See accompanying notes to financial statements.

## CASSIA COUNTY

Expendable Trust Funds  
Combining Balance Sheet

Year Ended September 30, 2000

	911 Commun.	Boat License	Snow Mobile License	Drivers License Trust	Police Reserve	Juvenile Justice	Range Improv.	Court Interlock	Jail Trust	PILT	EMS Fees	Narc. Seized Assets	Drug Task Force	DARE Trust	Court Facilities	Physical Facilities	Jail Commis.	Cassia County Benefits	Widow's Benefit	9/30/00
<b>ASSETS:</b>																				
Cash and investments	\$39,648	\$8,581	\$41,475	\$15,543	\$825	\$4,515	\$0	\$25,407	\$1,072,398	\$893,355	\$6,577	\$55,643	\$16,872	\$42,689	\$45,510	\$769,595	\$57,285	\$66,217	\$18,163	\$3,180,298
Receivables:																				
Taxes receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Note receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$39,648</b>	<b>\$8,581</b>	<b>\$41,475</b>	<b>\$15,543</b>	<b>\$825</b>	<b>\$4,515</b>	<b>\$0</b>	<b>\$25,407</b>	<b>\$1,072,398</b>	<b>\$893,355</b>	<b>\$6,577</b>	<b>\$55,643</b>	<b>\$16,872</b>	<b>\$42,689</b>	<b>\$45,510</b>	<b>\$769,595</b>	<b>\$57,285</b>	<b>\$66,217</b>	<b>\$18,163</b>	<b>\$3,180,298</b>
<b>LIABILITIES:</b>																				
Warrants payable	\$3,259	\$4,402	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0	\$7,737
Vouchers payable	23,349	4,179	0	0	0	0	0	0	0	0	0	0	0	0	0	370	795	0	0	28,693
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonds payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>FUND BALANCES:</b>																				
Reserved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unreserved	13,040	0	41,460	15,543	825	4,515	0	25,407	1,072,398	893,355	6,577	55,643	16,872	42,689	45,510	769,164	56,490	66,217	18,163	3,143,868
<b>Total liabilities and fund balances</b>	<b>\$39,648</b>	<b>\$8,581</b>	<b>\$41,475</b>	<b>\$15,543</b>	<b>\$825</b>	<b>\$4,515</b>	<b>\$0</b>	<b>\$25,407</b>	<b>\$1,072,398</b>	<b>\$893,355</b>	<b>\$6,577</b>	<b>\$55,643</b>	<b>\$16,872</b>	<b>\$42,689</b>	<b>\$45,510</b>	<b>\$769,595</b>	<b>\$57,285</b>	<b>\$66,217</b>	<b>\$18,163</b>	<b>\$3,180,298</b>

See accompanying notes to financial statements.

## CASSIA COUNTY

Fiduciary Funds - Agency Funds  
Combining Balance Sheet  
September 30, 2000

	Assessor Trust Fund	State Fund	Water Districts Fund	Tax Anticipation Fund	Taxing Districts Fund	Magistrate Court Bonds	District Court Bonds	Court Trust	Judgements Trust Fund	Sheriffs Account	Tax Collector Account	9-30-00
<b>ASSETS:</b>												
Cash and investments	\$116,055	\$90	\$0	\$0	\$7,081	\$20,652	\$11,258	\$59,992	\$29,333	\$23,213	\$68,345	\$336,019
Receivables:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Accounts	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$116,055</b>	<b>\$90</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,081</b>	<b>\$20,652</b>	<b>\$11,258</b>	<b>\$59,992</b>	<b>\$29,333</b>	<b>\$23,213</b>	<b>\$68,345</b>	<b>\$336,019</b>
<b>LIABILITIES AND FUND BALANCES:</b>												
Liabilities:												
Warrants payable	\$454	\$0	\$0	\$0	\$5,677	\$1,146	\$0	\$3,020	\$0	\$0	\$0	\$10,297
Vouchers payable	0	0	0	0	13	0	0	0	0	0	0	13
Accounts payable	115,601	90	0	0	1,391	0	0	56,972	0	23,213	68,345	265,612
Bonds pending	0	0	0	0	0	19,506	11,258	0	29,333	0	0	60,097
Due to other funds	0	0	0	0	0	0	0	0	0	0	0	0
<b>FUND BALANCES:</b>												
Reserved	0	0	0	0	0	0	0	0	0	0	0	0
Unreserved	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total liabilities and fund b</b>	<b>\$116,055</b>	<b>\$90</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,081</b>	<b>\$20,652</b>	<b>\$11,258</b>	<b>\$59,992</b>	<b>\$29,333</b>	<b>\$23,213</b>	<b>\$68,345</b>	<b>\$336,019</b>

See accompanying notes to financial statements.

# Cassia County

## Statement of 1999 Tax Rolls

### County Taxes

County Funds	Amount
Current Expense	618,920
Indigent	188,092
District Court	53,933
Weed & Pest	82,587
Ambulance Service	58,420
Fair Exhibits	57,402
Historical Society	10,465
Jr. College Tuition	76,526
ReEvaluation	66,732
Justice	1,551,130
Jail Bond	151,068
<b>Total</b>	<b>2,915,275</b>

1999  
Assessed Net Market Value

**797,640,462**

# CASSIA COUNTY

## STATEMENT OF 1999 TAX ROLLS (FULL MARKET VALUE)

Real Property Rolls		\$1,077,431,219	
Personal Property Rolls		\$184,344,838	
ASSESSED MARKET VALUE AFTER EQUALIZATION			\$1,261,776,057
	Acres		
1 Irrigated agriculture land	265,014.130	\$388,725,868	
2 Irrigated pasture land	16,273.070	\$16,045,246	
3 Non-irrigated agricultural land	102,099.230	\$45,005,352	
5 Dry grazing land	292,273.600	\$27,120,309	
9 Mineral land		\$37,102	
10 Homesite value/rural invest. land	1,217.990	\$7,449,999	
11 Recreational land	7.000	\$42,000	
12 Rural residential tracts	2,833.955	\$18,109,379	
13 Rural commercial tracts	957.360	\$2,525,304	
14 Rural industrial tracts	631.500	\$1,955,529	
15 Rural subdivision residential lots/acreages	589.472	\$7,343,055	
16 Rural subdivision - commercial lots/acreages	3.950	\$60,000	
17 Rural subdivision - industrial lots/acreages	5.150	\$26,400	
18 Other land	604.749	\$1,096,890	
19 Waste	6,467.764		
20 Residential lots/acreages (inside city)	1,411.396	\$22,360,432	
21 Commercial lots/acreages (inside city)	493.664	\$19,436,142	
22 Industrial lots/acreages (inside city)	56.710	\$669,278	
30 Improvements - non-residential on Category 20		\$748,940	
31 Improvements - residential on Category 10		\$60,578,183	
32 Improvements - non residential on Category 1-10, 12, 15, 18		\$33,163,775	
33 Improvements - recreation sites (11)		\$174,650	
34 Improvements - rural residential tracts (12)		\$88,445,935	
35 Improvements - rural commercial tracts (13)		\$25,506,200	
36 Improvements - rural industrial tracts (14)		\$40,034,815	
37 Improvements - rural subdivision residential (15)		\$37,878,482	
38 Improvements - rural subdivision commercial (16)		\$389,614	
39 Improvements - rural subdivision industrial (17)		\$100,370	
40 Improvements - other rural land (18)		\$87,962	
41 Improvements - residential lots/acres (20)		\$145,983,771	
42 Improvements - commercial lots/acres (21)		\$50,283,819	
43 Improvements - industrial lots/acres (22)		\$10,867,464	
46 Manufactured housing		\$16,681,745	
47 Improvements - manufactured housing		\$1,319,153	
48 Manufactured Housing with SID		\$7,178,056	
TOTAL			<u>\$1,077,431,219</u>
56 Const. machinery, tools and equipment		\$7,962,294	
58 Farm machinery tools and equipment		\$59,307,813	
59 Furniture & fixtures		\$11,499,327	
60 Improvements - railroad right of way		\$838,347	
61 Improvements - by lessee other Category 62		\$17,337,485	
62 Improvements - leasehold exempt lands		\$2,355,187	
65 Manufactured housing		\$5,000	
68 Other misc. machinery, tools and equipment		\$83,920,385	
71 Signs and signboards		\$292,180	
72 Tanks, cylinders and vessels		\$826,820	
81 Exempt	31,624.852		
TOTAL			<u>\$184,344,838</u>
TOTAL ASSESSED MARKET VALUE			<u>\$1,261,776,057</u>

**Cassia County**  
**Statement of 1999 Tax Rolls**  
**Valuation, Levy and Tax of Municipalities and Districts**

September 30, 1999

**Cities**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
City of Albion	\$5,011,617	0.002370309	\$11,879.08	Bennie Chatburn
City of Burley	\$199,580,710	0.004329558	\$864,096.26	Mark Mitton
City of Declo	\$4,785,296	0.002919439	\$13,970.38	Nelda Matthews
City of Malta	\$2,746,544	0.001256248	\$3,450.34	Marilyn Lightfoot
City of Oakley	\$12,168,425	0.001843172	\$22,428.50	Becky Clark
			<b>\$915,824.56</b>	

**HIGHWAY DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Albion Highway District	\$0	0.000000000	\$0.00	O.K. Redman
Burley Highway District	\$660,797,653	0.001502558	\$992,886.80	Julie Fairchild
Oakley Highway District	\$86,863,403	0.001582253	\$137,439.88	Sharon Kimber
Murtaugh Highway District	\$9,010,302	0.001186038	\$10,686.56	Janine Bennett
Raft River Highway District	\$73,231,912	0.001849710	\$135,457.80	Jeanette Bennett
Elba-Almo Highway District	\$10,533,615	0.001560357	\$16,436.20	Dennis Crane
			<b>\$1,292,907.24</b>	

**INDEPENDENT SCHOOL DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Jt. School District #151	\$819,162,631	0.006539772	\$5,357,136.84	James Pehrson
Jt. School District #331	\$21,910,956	0.005101750	\$111,784.22	Pam Wade
Jt. School District #381	\$7,420,049	0.006186695	\$45,905.58	Kathy Lilya
Jt. School District #418	\$10,687,731	0.005494753	\$58,726.44	Vonnie Ward
			<b>\$5,573,553.08</b>	

**Flood Districts**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Goose Creek Flood District #15	\$396,010,569	0.000091206	\$36,118.54	Richard Smith
Raft River Flood District #16	\$158,319,584	0.000342927	\$54,292.06	Jack Erickson
			<b>\$90,410.60</b>	

**Cassia County**  
**Statement of 1999 Tax Rolls**  
**Valuation, Levy and Tax of Municipalities and Districts**

September 30, 1999

**CEMETERY DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Albion Cemetery District	\$16,115,583	0.000157393	\$2,536.48	Berry Perry
Declo Cemetery District	\$34,961,111	0.000175757	\$6,144.66	Jay Darrington
Oakley Cemetery District	\$83,685,539	0.000123602	\$10,343.70	George Wells
View Cemetery District	\$33,813,733	0.000142548	\$4,820.08	Don Wrigley
Valley Vu Cemetery District	\$35,732,016	0.000122470	\$4,376.10	Nadyne Sundberg
Pella Cemetery District	\$0	0.000000000	\$0.00	Bruce Bowen
Sublett Cemetery District	\$0	0.000000000	\$0.00	Tom Rigby

\$28,221.02

**FIRE PROTECTION DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Albion Fire District	\$14,373,892	0.000629085	\$9,042.40	Don Gunderson
North Cassia Fire District	\$425,225,982	0.000151118	\$64,259.30	Richard Smith
Raft River Fire District	\$66,619,257	0.000213740	\$14,239.20	Del Carlson
Oakley Fire District	\$50,176,521	0.000534100	\$26,799.28	Harlo Clark

\$114,340.18

**LIBRARY DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Oakley Free Library	\$95,447,333	0.000107638	\$10,273.76	Lynne Boren

\$10,273.76

**RECREATION DISTRICTS**

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Oakley Recreation	\$86,814,429	0.000185298	\$16,086.54	Sid Nelson
Almo Recreation	\$6,986,264	0.000372239	\$2,600.56	Buddy Ward

\$18,687.10