

CASSIA COUNTY

GENERAL PURPOSE FINANCIAL STATEMENTS
With Supplemental Information

September 30, 2001

CASSIA COUNTY
GENERAL PURPOSE FINANCIAL STATEMENTS
Year Ended September 30, 2001

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COUNTY OF CASSIA

COURTHOUSE
1459 OVERLAND
BURLEY, IDAHO 83318

DARRELL M. ROSKELLEY
CLERK OF THE DISTRICT COURT

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e-mail; droskelley@cassiacounty.org

January 10, 2002

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

Submitted herewith, is the general purpose financial statements of the County for the fiscal year ended September 30, 2001.

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 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". The signature is fluid and cursive, with the first name "Darrell" written in a more legible script and the last name "Roskelley" in a more stylized, cursive font.

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, 2001, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 7, 2002 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Evans & Beck

EVANS & BECK

January 7, 2002

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

We have audited the financial statements of Cassia County as of and for the year ended September 30, 2001, and have issued our report thereon dated January 7, 2002. 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.

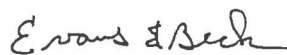
Compliance

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


EVANS & BECK

January 7, 2002

CASSIA COUNTY
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 2001

	Governmental Fund Types			Fiduciary Fund Types		Account Groups		Total
	General	Special Revenue	Debt Service	Trust	Agency	General Fixed Assets	General Lg-trm Debt	(Memo Only) 9/30/01
ASSETS								
Cash and investments - pooled	\$ 822,668	\$ 1,165,231	\$ 92,854	\$ 3,844,082	\$ 306,638	\$ -	\$ -	\$ 6,231,473
Receivables:								
Taxes and use fees	70,161	308,193	22,162	-	-	-	-	400,516
Accounts and notes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Land and buildings	-	-	-	-	-	5,750,405	-	5,750,405
Improvements other than bldgs	-	-	-	-	-	1,073,883	-	1,073,883
Equipment	-	-	-	-	-	2,007,293	-	2,007,293
Amt available in debt service fund	-	-	-	-	-	-	85,530	85,530
Amt to be provided for GLTD	-	-	-	-	-	-	980,880	980,880
Total assets	\$ 892,829	\$ 1,473,424	\$ 115,016	\$ 3,844,082	\$ 306,638	\$ 8,831,581	\$ 1,066,410	\$ 16,529,980
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vouchers payable	27,743	238,126	-	36,895	45,285	-	-	348,049
Accounts payable	-	-	-	-	267,323	-	-	267,323
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	68,080	298,396	21,486	-	-	-	-	387,962
Note payable	-	-	-	-	-	-	21,410	21,410
Bonds pending	-	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	1,045,000	1,045,000
Total liabilities	95,823	536,522	21,486	36,895	312,608	-	1,066,410	2,069,744
FUND EQUITY								
Investment in general fixed assets	-	-	-	-	-	8,831,581	-	8,831,581
Fund Balance:								
Reserved for debt service	-	-	-	-	-	-	-	-
Unreserved	797,006	936,902	93,530	3,807,187	(5,970)	-	-	5,628,655
Total fund equity	797,006	936,902	93,530	3,807,187	(5,970)	8,831,581	-	14,460,236
Total liabilities & fund equity	\$ 892,829	\$ 1,473,424	\$ 115,016	\$ 3,844,082	\$ 306,638	\$ 8,831,581	\$ 1,066,410	\$ 16,529,980

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, 2001

	Governmental Fund Types			Fiduciary Fund Types	Total (Memo Only) 9/30/01
	General	Special Revenue	Debt Service	Trust	
Revenues:					
Taxes - property & special assessme	\$ 613,468	\$ 2,008,663	\$ 246,586	\$ -	\$ 2,868,717
Taxes - sales and other	379,107	706,041	51,481	-	1,136,629
Payment in lieu of taxes	-	-	-	865,893	865,893
Fees and fines	238,342	1,095,044	-	1,330,067	2,663,453
Intergovernmental	-	2,647,335	-	264,509	2,911,844
Interest	370,270	-	-	-	370,270
Miscellaneous	34,715	364,924	2,172	-	401,811
Total revenues	<u>1,635,902</u>	<u>6,822,007</u>	<u>300,239</u>	<u>2,460,469</u>	<u>11,218,617</u>
Expenditures:					
General government	1,604,085	-	-	-	1,604,085
Indigent assistance	-	359,476	-	-	359,476
Highways and roads	-	308,743	-	-	308,743
Public safety and works	-	5,760,139	-	115,502	5,875,641
Other public service	-	1,266,659	-	924,468	2,191,127
Culture and recreation	-	234,599	-	37,748	272,347
Debt service-principal	-	-	60,223	-	60,223
Debt service-interest	-	-	230,000	-	230,000
Capital projects	-	-	-	-	-
Total expenditures	<u>1,604,085</u>	<u>7,929,616</u>	<u>290,223</u>	<u>1,077,718</u>	<u>10,901,642</u>
Excess of revenues over (under) expenditures	31,817	(1,107,609)	10,016	1,382,751	316,975
Other Operating Sources (Uses):					
Operating transfers in	1,390	1,266,579	-	426,270	1,694,239
Operating transfers out	-	(550,314)	-	(1,145,702)	(1,696,016)
Excess of revenues over (under) expenditures & other sources	33,207	(391,344)	10,016	663,319	315,198
Fund balances at beg. of year	763,799	1,328,246	83,514	3,143,868	5,319,427
Fund balance at end of year	<u>\$ 797,006</u>	<u>\$ 936,902</u>	<u>\$ 93,530</u>	<u>\$ 3,807,187</u>	<u>\$ 5,634,625</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, 2001

	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	\$ 613,468	\$ (1,112)	\$ 2,013,800	\$ 2,008,663	\$ (5,137)	\$ 250,000	\$ 246,586	\$ (3,414)
Taxes - sales & other	327,807	379,107	51,300	635,262	706,041	70,779	21,819	51,481	29,662
Fees, fines & licenses	-	238,342	238,342	1,105,705	1,095,044	(10,661)	-	-	-
Intergovernmental	-	-	-	2,887,108	2,647,335	(239,773)	-	-	-
Interest	242,750	370,270	127,520	-	-	-	-	-	-
Miscellaneous	-	34,715	34,715	652,667	364,924	(287,743)	3,500	2,172	(1,328)
Total revenues	1,185,137	1,635,902	450,765	7,294,542	6,822,007	(472,535)	275,319	300,239	24,920
EXPENDITURES:									
General government	1,770,279	1,604,085	166,194	-	-	-	-	-	-
Indigent assistance	-	-	-	360,000	359,476	524	-	-	-
Highways and roads	-	-	-	339,812	308,743	31,069	-	-	-
Public safety and works	-	-	-	6,252,956	5,760,139	492,817	-	-	-
Other public service	-	-	-	1,447,624	1,266,659	180,965	-	-	-
Culture and recreation	-	-	-	184,862	234,599	(49,737)	-	-	-
Debt Service	-	-	-	-	-	-	298,000	290,223	7,777
Total expenditures	1,770,279	1,604,085	166,194	8,585,254	7,929,616	655,638	298,000	290,223	7,777
Excess of revenues over (under) expenditures	(585,142)	31,817	616,959	(1,290,712)	(1,107,609)	183,103	(22,681)	10,016	32,697
Other Operating Sources (Uses):									
Proceeds from general obligation bond	-	-	-	-	-	-	-	-	-
Operating transfer in	-	1,390	(1,390)	381,000	1,266,579	(885,579)	-	-	-
Operating transfers out	-	-	-	(53,000)	(550,314)	497,314	-	-	-
Excess of revenues over (under) expenditures & other sources	(585,142)	33,207	618,349	(962,712)	(391,344)	(571,368)	(22,681)	10,016	32,697
Fund balance at beginning of year	425,485	763,799	338,314	1,111,592	1,328,246	(216,654)	53,783	83,514	(29,731)
Fund balance at end of year	\$ (159,657)	\$ 797,006	\$ 956,663	\$ 148,880	\$ 936,902	\$ (788,022)	\$ 31,102	\$ 93,530	\$ 2,966

See accompanying notes to financial statements.

CASSIA COUNTY

Notes to the Financial Statements September 30, 2001

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 ci

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.
- 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	\$ 5,038	\$ 5,038
Key Bank	1,137,064	349,435
Key Bank	41,875	41,875
Key Bank	1,096	38,678
U.S. Bank	281,325	286,157
U.S. Bank	300	300
U.S. Bank	738,986	777,478
D.L. Evans	100,000	100,000
D.L. Evans	100,000	100,000
D.L. Evans	750,080	750,080
D.L. Evans	14,762	14,762
Wells Fargo	115,723	115,723
Wells Fargo	215,933	215,933
Wells Fargo	19,720	19,720
Wells Fargo	871,109	884,942
State Treasurer's Pool.	1,104,189	1,104,189
Zions Bank	76,078	76,078
Zions Bank	535,359	535,359
Cash on hand	500	-
Key Bank Tax Collector	74,931	80,353
D.L. Evans Bank Fair board	37,936	45,649
Key Bank Sheriff	9,467	12,548
Total	<u>\$ 6,231,471</u>	<u>\$ 5,554,297</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	\$ 500,000	\$ 500,000
2) Collateralized with securities held by others	1,104,189	1,104,189
3) Uncollateralized and uninsured	4,627,282	3,950,108
Total Cash and Cash Equivalents	<u>\$ 6,231,471</u>	<u>\$ 5,554,297</u>

NOTE 3: CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	Balance 9/30/2000	Additions	Deletions	Balance 9/30/2001
Land	\$ 918,097	\$ -	\$ -	\$ 918,097
Buildings	4,834,257	8,000	(9,949)	4,832,308
Impr other than bldgs	1,026,548	136,965	(89,630)	1,073,883
Equipment	1,752,459	355,192	(100,358)	2,007,293
Total	<u>\$ 8,531,361</u>	<u>\$ 500,157</u>	<u>\$ (199,937)</u>	<u>\$ 8,831,581</u>

NOTE 4: GENERAL OBLIGATION BOND PAYABLE:

The bonds outstanding on September 30, 2001 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
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>\$ 1,045,000</u>	<u>\$ 126,204</u>	<u>\$ 1,171,204</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 into a cancelable lease agreement which qualify as capital lease for accounting purposes. It has been recorded at the present value of the minimum lease payments as of the date of their inception.

On January 10, 2000 the County leased a Mack Dump Truck valued at \$64,300. The lease calls for three payments of \$22,673 due each January. The annual interest calculation included in the lease payments is 5.9%.

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
2002	266,410	50,406	316,816
2003	255,000	37,873	292,873
2004	265,000	25,888	290,888
2005	280,000	13,300	293,300
Total	<u>\$ 1,066,410</u>	<u>\$ 127,467</u>	<u>\$ 1,193,877</u>

The changes in long-term debt are as follows:

Long-term debt at beginning of year	\$ 1,406,179
New debt incurred	-
Debt paid off	(250,216)
Debt allocated to lease commitments	(89,553)
Long-term debt at end of year	<u>\$ 1,066,410</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. Effective June 30, 2000, the annual service retirement allowance for each month of credited service is 2% of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 2001, the required contribution rates, as determined by PERSI, are as follows:

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

The Cassia County contributions required and paid were \$373,568, \$364,847, and \$348,049 for the three years ended September 30, 2001, 2000 and 1999 respectively.

NOTE 7: LITIGATION:

There are currently several cases pending against Cassia County. 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	Coregis	\$ 11,635,135.00	1-1-2001
General Liability	Coregis	\$ 2,000,000.00	1-1-2001
Auto Liability	Coregis	\$ 2,000,000.00	1-1-2001
Police Professional Liability	Coregis	\$ 2,000,000.00	1-1-2001
Errors & Omissions	Coregis	\$ 2,000,000.00	1-1-2001
Employee dishonesty	Coregis	\$ 500,000.00	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, 2001.

NOTE 10: EXPENDITURES IN EXCESS OF BUDGET:

During the year ended September 30, 2001 the following funds overspent their operating budget:

<u>Fund</u>	<u>Expenditure over Budget</u>
Fair Board	56,040

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, 2001 was \$552,250. As of September 30, 2001, Cassia County's trust fund balance was \$692,565.

Lease Commitments

The County has annual renewable leases for a Cat Wheel Loader, 140 H Motor Grader, Sharp AR 505 Copier, Sharp 337 Copier, and a Minolta Copier.

The Cat Wheel Loader was leased September 24, 2001. The lease calls for 5 annual payment of \$15,157 with a 6th year payment or purchase option of \$62,000. The lease is financed with Wells Fargo.

The 140H Motor Grader was leased July 25, 1997. The lease called for 5 annual payments of \$13,724 with a 6th year payment or purchase option of \$127,300. The lease is financed at 5.69% with First Security (Wells Fargo).

The Sharp 505 copier was leased March 2000. The lease calls for 36 monthly payments of \$297.

The Sharp 337 copier was leased April 2001. The lease calls for 36 monthly payments of \$215.

The Minolta copier calls for monthly payments of \$200 and continues until July of 2003.

The minimum annual requirement to fund the above leases is as follows:

<u>Year</u>	<u>Amount</u>
2002	\$ 22,697
2003	\$ 20,222
2004	\$ 16,447
2005	\$ 15,157

SUPPLEMENTAL DATA

CASSIA COUNTY
General Fund
Comparative Balance Sheet

September 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and investments - pooled	\$ 822,668	\$ 862,548
Receivables:		
Taxes	70,161	62,404
Due from other funds	-	-
 Total assets	 <u>\$ 892,829</u>	 <u>\$ 924,952</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Warrants payable	\$ -	\$ 46,928
Vouchers payable	27,743	53,670
Deferred revenue	68,080	60,555
 Total liabilities	 <u>95,823</u>	 <u>161,153</u>
 Fund Balance:		
Unreserved	<u>797,006</u>	<u>763,799</u>
 Total liabilities and fund balance	 <u>\$ 892,829</u>	 <u>\$ 924,952</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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 614,580	\$ 613,468	\$ (1,112)	\$ 615,493
Taxes - sales and other	327,807	379,107	51,300	363,288
Fees and fines	-	238,342	238,342	226,691
Intergovernmental	-	-	-	4,088
Interest	242,750	370,270	127,520	361,303
Miscellaneous	-	34,715	34,715	18,784
Total revenues	<u>1,185,137</u>	<u>1,635,902</u>	<u>450,765</u>	<u>1,589,647</u>
EXPENDITURES:				
General government:				
Commissioners	98,792	93,404	5,388	90,279
Auditor	157,911	136,603	21,308	141,159
Treasurer	138,181	127,184	10,997	122,204
Assessor	266,640	245,769	20,871	237,116
Ag. Extension	136,339	120,666	15,673	101,500
Buildings	159,782	157,639	2,143	136,662
Board of Health	101,176	101,176	-	99,534
Planning and zoning	148,694	130,579	18,115	126,230
General	391,500	327,260	64,240	282,937
Civil defense	11,112	10,679	433	10,593
Elections	20,393	20,215	178	19,807
Data Processing	134,609	127,761	6,848	118,822
Veterans officer	5,150	5,150	-	5,000
Total expenditures	<u>1,770,279</u>	<u>1,604,085</u>	<u>166,194</u>	<u>1,491,843</u>
Excess of revenues over (under) expenditures	(585,142)	31,817	616,959	97,804
Other Financing Sources (Uses):				
Operating transfers in	-	1,390	(1,390)	5,500
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(585,142)	33,207	618,349	103,304
FUND BALANCE AT BEGINNING OF YEAR	<u>425,485</u>	<u>763,799</u>	<u>338,314</u>	<u>660,495</u>
FUND BALANCE AT END OF YEAR	<u>\$ (159,657)</u>	<u>\$ 797,006</u>	<u>\$ 956,663</u>	<u>\$ 763,799</u>

See accompanying notes to financial statements.

CASSIA COUNTY
Special Revenue Funds
Combining Balance Sheet

September 30, 2001

	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	9/30/01
ASSETS														
Cash & invest - pooled	\$ 40,462	\$ 215,627	\$ 160,345	\$ 44,484	\$ 369,106	\$ 40,027	\$ 4,667	\$ 295	\$ 105,136	\$ 22,688	\$ 121,721	\$ 2,737	\$ 37,936	\$ 1,165,231
Receivables:														
Taxes including liens	21,374	4,920	-	8,093	70,493	5,839	5,926	1,068	12,100	7,206	171,174	-	-	308,193
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other governmts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 61,836	\$ 220,547	\$ 160,345	\$ 52,577	\$ 439,599	\$ 45,866	\$ 10,593	\$ 1,363	\$ 117,236	\$ 29,894	\$ 292,895	\$ 2,737	\$ 37,936	\$ 1,473,424
LIABILITIES AND FUND BALANCES														
Liabilities:														
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vouchers payable	402	13,560	50,754	17,329	-	32,667	-	-	-	707	122,707	-	-	238,126
Deferred revenue	20,741	4,803	-	7,836	67,695	5,656	5,744	1,035	11,754	6,981	166,151	-	-	298,396
Bond payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances:														
Unreserved	40,693	202,184	109,591	27,412	371,904	7,543	4,849	328	105,482	22,206	4,037	2,737	37,936	936,902
Reserved for debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 61,836	\$ 220,547	\$ 160,345	\$ 52,577	\$ 439,599	\$ 45,866	\$ 10,593	\$ 1,363	\$ 117,236	\$ 29,894	\$ 292,895	\$ 2,737	\$ 37,936	\$ 1,473,424

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, 2001

	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	9/30/01
REVENUES:														
Taxes - property	\$ 186,451	\$ 2,620	\$ 16,795	\$ 81,230	\$ -	\$ 57,505	\$ 56,604	\$ 4,224	\$ 127,793	\$ 65,972	\$ 1,409,469	\$ -	\$ -	\$ 2,008,663
Taxes - sales and other	38,459	-	8,553	16,886		11,944	11,738	1,040	26,680	13,643	577,098	-		706,041
Fees and fines		198,504	-		607,914					-	288,626			1,095,044
Intergovernmental transfers		84,630	156,692						57,455		2,348,558			2,647,335
Miscellaneous	38,854	3,161	89,972	37,685	22,680	522	543	40	1,179	672	21,081	-	148,535	364,924
Total revenues	263,764	288,915	272,012	135,801	630,594	69,971	68,885	5,304	213,107	80,287	4,644,832	-	148,535	6,822,007
EXPENDITURES:														
Indigent assistance	359,476													359,476
Highways and roads			308,743											308,743
Public safety				148,302		104,760					5,507,077			5,760,139
Other public service		216,000			543,211				385,550	121,898				1,266,659
Culture and recreation							29,959	5,000					199,640	234,599
Debt Service														-
Total expenditures	359,476	216,000	308,743	148,302	543,211	104,760	29,959	5,000	385,550	121,898	5,507,077	-	199,640	7,929,616
Excess of revenues over (under) expenditures	(95,712)	72,915	(36,731)	(12,501)	87,383	(34,789)	38,926	304	(172,443)	(41,611)	(862,245)	-	(51,105)	(1,107,609)
Other financing sources (uses):														
Operating transfers in	50,000	-	35,000	-		28,000	15,000	-	132,000	50,000	903,579		53,000	1,266,579
Operating transfer out		(67,877)	-	-			(53,000)			-	(429,437)	-		(550,314)
Excess of revenues over (under) expenditures & other sources:	(45,712)	5,038	(1,731)	(12,501)	87,383	(6,789)	926	304	(40,443)	8,389	(388,103)	-	1,895	(391,344)
Fund balances at														
Beginning of year	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
Fund balances at end of year	\$ 40,693	\$ 202,184	\$ 109,591	\$ 27,412	\$ 371,904	\$ 7,543	\$ 4,849	\$ 328	\$ 105,482	\$ 22,206	\$ 4,037	\$ 2,737	\$ 37,936	\$ 936,902

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 186,760	\$ 186,451	\$ (309)	\$ 187,240
Taxes - sales and other	34,540	38,459	3,919	38,402
Miscellaneous	77,982	38,854	(39,128)	75,430
Total revenues	299,282	263,764	(35,518)	301,072
EXPENDITURES:				
Indigent assistance				
Office supplies	1,000	375	625	459
Welfare and charity	15,000	4,756	10,244	8,968
Medical and hospital	341,000	354,130	(13,130)	329,383
Drugs and training	3,000	215	2,785	-
Total expenditures	360,000	359,476	524	338,810
Excess of revenues over (under) expenditures	(60,718)	(95,712)	(36,042)	(37,738)
Other Financing Sources (Uses):				
Operating transfers in	-	50,000	(50,000)	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(60,718)	(45,712)	15,006	(37,738)
FUND BALANCE AT BEGINNING OF YEAR	67,603	86,405	18,802	124,143
FUND BALANCE AT END OF YEAR	\$ 6,885	\$ 40,693	\$ 33,808	\$ 86,405

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ -	\$ 2,620	\$ 2,620	\$ 54,481
Taxes - sales and other	11,286	-	(11,286)	11,554
Fees and fines	162,622	198,504	35,882	114,829
Intergovernmental	58,100	84,630	26,530	64,556
Miscellaneous	8,954	3,161	(5,793)	8,056
Total revenues	240,962	288,915	47,953	253,476
EXPENDITURES:				
Other public service				
Clerk of the District Court	42,100	32,682	9,418	22,529
District Court	114,825	102,062	12,763	135,321
Magistrate Court	40,350	32,592	7,758	29,056
Probation	55,963	48,664	7,299	-
Total expenditures	253,238	216,000	37,238	186,906
Excess of revenues over (under) expenditures	(12,276)	72,915	(85,191)	66,570
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	(67,877)	67,877	(48,417)
Excess of revenue over (under) expenditures and other uses	(12,276)	5,038	17,314	18,153
FUND BALANCE AT BEGINNING OF YEAR	158,766	197,146	38,380	178,993
FUND BALANCE AT END OF YEAR	\$ 146,490	\$ 202,184	\$ 55,694	\$ 197,146

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 16,480	\$ 16,795	\$ 315	\$ 16,808
Taxes - sales and other	7,743	8,553	810	10,814
Intergovernmental	131,384	156,692	25,308	138,958
Miscellaneous	20,116	89,972	69,856	18,813
Total revenues	175,723	272,012	96,289	185,393
EXPENDITURES:				
Highways and roads				
Salaries	65,072	64,331	741	59,676
Road supplies and construction	159,500	106,867	52,633	72,277
Box Elder maintenance	11,000	11,000	-	11,000
Howell Canyon maintenance	35,000	35,000	-	35,000
Group insurance	17,950	15,970	1,980	15,383
FICA and medicare	4,519	4,951	(432)	4,565
Retirement	5,771	5,621	150	5,626
Equipment	36,000	52,284	(16,284)	54,475
Resurfacing	5,000	12,719	(7,719)	-
Total expenditures	339,812	308,743	31,069	258,002
Excess of revenues over (under) expenditures	(164,089)	(36,731)	127,358	(72,609)
Other Financing Sources (Uses):				
Operating transfers in	35,000	35,000	-	15,750
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(129,089)	(1,731)	127,358	(56,859)
FUND BALANCE AT BEGINNING OF YEAR	106,513	111,322	4,809	168,181
FUND BALANCE AT END OF YEAR	\$ (22,576)	\$ 109,591	\$ 132,167	\$ 111,322

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 82,000	\$ 81,230	\$ (770)	\$ 80,967
Taxes - sales and other	10,761	16,886	6,125	12,780
Miscellaneous	33,731	37,685	3,954	28,074
Total revenues	126,492	135,801	9,309	121,821
EXPENDITURES:				
Public safety				
Labor	36,103	35,308	795	35,005
Chemicals	16,000	15,029	971	12,448
Auto expense	10,000	8,839	1,161	11,358
Weed control	42,000	45,008	(3,008)	43,770
Weed and pest grants	9,000	5,000	4,000	7,000
Group insurance	9,857	8,259	1,598	8,582
FICA and medicare	2,762	2,721	41	2,678
Retirement	2,642	3,207	(565)	4,319
Education	1,000	1,116	(116)	415
Office equipment	27,407	23,815	3,592	2,087
Total expenditures	156,771	148,302	8,469	127,662
Excess of revenues over (under) expenditures	(30,279)	(12,501)	17,778	(5,841)
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(30,279)	(12,501)	17,778	(5,841)
FUND BALANCE AT BEGINNING OF YEAR	17,802	39,913	22,111	45,754
FUND BALANCE AT END OF YEAR	\$ (12,477)	\$ 27,412	\$ 39,889	\$ 39,913

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Use fees	617,962	607,914	(10,048)	605,115
Miscellaneous	10,000	22,680	12,680	9,323
Total revenues	627,962	630,594	2,632	614,438
EXPENDITURES:				
Other public service	565,000	543,211	21,789	588,694
Excess of revenues over (under) expenditure	62,962	87,383	(24,421)	25,744
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	62,962	87,383	24,421	25,744
FUND BALANCE AT BEGINNING OF YEAR	233,777	284,521	50,744	258,777
FUND BALANCE AT END OF YEAR	\$ 296,739	\$ 371,904	\$ 75,165	\$ 284,521

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 58,000	\$ 57,505	\$ (495)	\$ 57,330
Taxes - sales and other	9,700	11,944	2,244	11,373
Miscellaneous	600	522	(78)	455
Total revenues	68,300	69,971	1,671	69,158
EXPENDITURES:				
Public safety				
EMS funds	6,000	5,077	923	6,000
Operation of ambulance service	98,800	99,683	(883)	96,200
Total expenditures	104,800	104,760	40	102,200
Excess of revenues over (under) expenditures	(36,500)	(34,789)	1,711	(33,042)
Other Financing Sources (Uses):				
Operating transfers in	28,000	28,000	-	28,000
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(8,500)	(6,789)	1,711	(5,042)
FUND BALANCE AT BEGINNING OF YEAR	9,674	14,332	4,658	19,374
FUND BALANCE AT END OF YEAR	\$ 1,174	\$ 7,543	\$ 6,369	\$ 14,332

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 57,000	\$ 56,604	\$ (396)	\$ 56,511
Taxes - sales and other	9,932	11,738	1,806	11,509
Miscellaneous	600	543	(57)	480
Total revenues	67,532	68,885	1,353	68,500
EXPENDITURES:				
Culture and recreation				
Salaries	22,780	22,509	271	22,003
Group Insurance	4,513	3,637	876	3,469
FICA and medicare	1,743	1,718	25	1,672
Retirement	2,226	2,095	131	2,150
Total expenditures	31,262	29,959	1,303	29,294
Excess of revenues over (under) expenditures	36,270	38,926	2,656	39,206
Other Financing Sources (Uses):				
Operating transfers in	15,000	15,000	-	15,000
Operating transfers out	(53,000)	(53,000)	-	(51,500)
Excess of revenue over (under) expenditures and other uses	(1,730)	926	2,656	2,706
FUND BALANCE AT BEGINNING OF YEAR	988	3,922	2,934	1,216
FUND BALANCE AT END OF YEAR	\$ (742)	\$ 4,848	\$ 5,590	\$ 3,922

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 10,400	\$ 4,224	\$ (6,176)	\$ 23
Taxes - sales and other	-	1,040	1,040	-
Miscellaneous	100	40	(60)	2
Total revenues	10,500	5,304	(5,196)	25
EXPENDITURES:				
Culture and recreation	10,000	5,000	5,000	10,000
Excess of revenues over (under) expenditures	500	304	196	(9,975)
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	6,046
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	500	304	(196)	(3,929)
FUND BALANCE AT BEGINNING OF YEAR	5,473	24	(5,449)	3,953
FUND BALANCE AT END OF YEAR	\$ 5,973	\$ 328	\$ (5,645)	\$ 24

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 129,560	\$ 127,793	\$ (1,767)	\$ 78,043
Taxes - sales and other	12,950	26,680	13,730	14,398
Intergovernmental	55,156	57,455	2,299	57,455
Miscellaneous	2,500	1,179	(1,321)	1,513
Total revenues	200,166	213,107	12,941	151,409
EXPENDITURES:				
Other public service	501,000	385,550	115,450	317,450
Excess of revenues over (under) expenditure	(300,834)	(172,443)	(128,391)	(166,041)
Other Financing Sources (Uses):				
Operating transfers in	7,000	132,000	(125,000)	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(293,834)	(40,443)	253,391	(166,041)
FUND BALANCE AT BEGINNING OF YEAR	133,466	145,925	12,459	311,966
FUND BALANCE AT END OF YEAR	\$ (160,368)	\$ 105,482	\$ 265,850	\$ 145,925

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 66,250	\$ 65,972	\$ (278)	\$ 66,039
Taxes - sales and other	12,332	13,643	1,311	13,711
Miscellaneous	500	672	172	543
Total revenues	79,082	80,287	1,205	80,293
EXPENDITURES:				
Other public service				
Salaries	88,835	85,709	3,126	86,264
Office supplies	3,400	3,805	(405)	3,468
Auto expense	1,700	1,620	80	1,051
Group insurance	16,576	13,247	3,329	12,258
FICA and medicare	6,796	6,512	284	6,541
Retirement	8,679	7,834	845	8,433
Travel	2,400	3,171	(771)	2,755
Total expenditures	128,386	121,898	6,488	120,770
Excess of revenues over (under) expenditures	(49,304)	(41,611)	7,693	(40,477)
Other Financing Sources (Uses):				
Operating transfers in	50,000	50,000	-	50,000
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	696	8,389	7,693	9,523
FUND BALANCE AT BEGINNING OF YEAR	8,188	13,817	5,629	4,294
FUND BALANCE AT END OF YEAR	\$ 8,884	\$ 22,206	\$ 13,322	\$ 13,817

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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000
	Budget	Actual	Variance	Actual
REVENUE:				
Taxes - property	\$ 1,407,350	\$ 1,409,469	\$ 2,119	\$ 1,542,979
Taxes - sales and other	526,018	577,098	51,080	583,443
Fees and fines	325,121	288,626	(36,495)	497,312
Intergovernmental	2,642,468	2,348,558	(293,910)	2,559,408
Miscellaneous	406,984	21,081	(385,903)	25,577
Total revenues	5,307,941	4,644,832	(663,109)	5,208,719
EXPENDITURES:				
Public safety:				
District court	430,737	386,772	43,965	371,043
Juvenile justice	206,215	206,215	-	189,555
Prosecuting attorney	312,393	271,293	41,100	283,467
Public defender	196,491	185,464	11,027	188,547
Coroner	27,553	19,919	7,634	22,418
Law buildings	32,679	30,281	2,398	27,550
Sheriff patrol	1,470,784	1,383,069	87,715	1,402,652
Investigations	368,358	332,789	35,569	337,260
Dispatch	311,397	273,832	37,565	258,439
Administration	500,955	458,608	42,347	446,191
Detention center	1,894,473	1,719,485	174,988	1,687,957
Juvenile center	239,350	239,350	-	169,610
Total expenditures	5,991,385	5,507,077	484,308	5,384,689
Excess of revenues over (under) expenditures	(683,444)	(862,245)	(1,147,417)	(175,970)
Other Financing Sources (Uses):				
Operating transfers in	200,000	903,579	(703,579)	866,388
Operating transfers out	-	(429,437)	429,437	(511,020)
Excess of revenue over (under) expenditures and other uses	(483,444)	(388,103)	95,341	179,398
FUND BALANCE AT BEGINNING OF YEAR	329,643	392,140	62,497	212,742
FUND BALANCE AT END OF YEAR	\$ (153,801)	\$ 4,037	\$ 157,838	\$ 392,140

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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000 Actual
	Budget	Actual	Variance Favorable (Unfavor)	
REVENUE:				
Taxes - property	\$ -	\$ -	\$ -	-
Taxes - sales and other	-	-	-	1,825
Miscellaneous	-	-	-	-
Total revenues	-	-	-	1,825
EXPENDITURES:				
Debt service	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	1,825
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	-	-	-	1,825
FUND BALANCE AT BEGINNING OF YEAR	912	2,737	1,825	912
FUND BALANCE AT END OF YEAR	\$ 912	\$ 2,737	\$ 1,825	\$ 2,737

See accompanying notes to financial statements.

CASSIA COUNTY
GENERAL PURPOSE FINANCIAL STATEMENTS
Year Ended September 30, 2001

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COUNTY OF CASSIA

COURTHOUSE
1459 OVERLAND
BURLEY, IDAHO 83318

DARRELL M. ROSKELLEY
CLERK OF THE DISTRICT COURT

(208208) 878-4367
(208) 878-1003
e-mail; droskelley@cassiacounty.org

January 10, 2002

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

Submitted herewith, is the general purpose financial statements of the County for the fiscal year ended September 30, 2001.

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 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". The signature is fluid and cursive, with the first name "Darrell" written in a more legible script and the last name "Roskelley" in a more stylized, cursive font.

Darrell M. Roskelley
Clerk-Auditor-Recorder

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, 2001, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 7, 2002 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Evans & Beck

EVANS & BECK

January 7, 2002

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

We have audited the financial statements of Cassia County as of and for the year ended September 30, 2001, and have issued our report thereon dated January 7, 2002. 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.

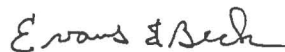
Compliance

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


EVANS & BECK

January 7, 2002

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, 2001

	Governmental Fund Types			Fiduciary Fund Types	Total (Memo Only) 9/30/01
	General	Special Revenue	Debt Service	Trust	
Revenues:					
Taxes - property & special assessme	\$ 613,468	\$ 2,008,663	\$ 246,586	\$ -	\$ 2,868,717
Taxes - sales and other	379,107	706,041	51,481	-	1,136,629
Payment in lieu of taxes	-	-	-	865,893	865,893
Fees and fines	238,342	1,095,044	-	1,330,067	2,663,453
Intergovernmental	-	2,647,335	-	264,509	2,911,844
Interest	370,270	-	-	-	370,270
Miscellaneous	34,715	364,924	2,172	-	401,811
Total revenues	<u>1,635,902</u>	<u>6,822,007</u>	<u>300,239</u>	<u>2,460,469</u>	<u>11,218,617</u>
Expenditures:					
General government	1,604,085	-	-	-	1,604,085
Indigent assistance	-	359,476	-	-	359,476
Highways and roads	-	308,743	-	-	308,743
Public safety and works	-	5,760,139	-	115,502	5,875,641
Other public service	-	1,266,659	-	924,468	2,191,127
Culture and recreation	-	234,599	-	37,748	272,347
Debt service-principal	-	-	60,223	-	60,223
Debt service-interest	-	-	230,000	-	230,000
Capital projects	-	-	-	-	-
Total expenditures	<u>1,604,085</u>	<u>7,929,616</u>	<u>290,223</u>	<u>1,077,718</u>	<u>10,901,642</u>
Excess of revenues over (under) expenditures	31,817	(1,107,609)	10,016	1,382,751	316,975
Other Operating Sources (Uses):					
Operating transfers in	1,390	1,266,579	-	426,270	1,694,239
Operating transfers out	-	(550,314)	-	(1,145,702)	(1,696,016)
Excess of revenues over (under) expenditures & other sources	33,207	(391,344)	10,016	663,319	315,198
Fund balances at beg. of year	763,799	1,328,246	83,514	3,143,868	5,319,427
Fund balance at end of year	<u>\$ 797,006</u>	<u>\$ 936,902</u>	<u>\$ 93,530</u>	<u>\$ 3,807,187</u>	<u>\$ 5,634,625</u>

See accompanying notes to financial statements.

CASSIA COUNTY

Notes to the Financial Statements

September 30, 2001

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 ci

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.
- 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	\$ 5,038	\$ 5,038
Key Bank	1,137,064	349,435
Key Bank	41,875	41,875
Key Bank	1,096	38,678
U.S. Bank	281,325	286,157
U.S. Bank	300	300
U.S. Bank	738,986	777,478
D.L. Evans	100,000	100,000
D.L. Evans	100,000	100,000
D.L. Evans	750,080	750,080
D.L. Evans	14,762	14,762
Wells Fargo	115,723	115,723
Wells Fargo	215,933	215,933
Wells Fargo	19,720	19,720
Wells Fargo	871,109	884,942
State Treasurer's Pool.	1,104,189	1,104,189
Zions Bank	76,078	76,078
Zions Bank	535,359	535,359
Cash on hand	500	-
Key Bank Tax Collector	74,931	80,353
D.L. Evans Bank Fair board	37,936	45,649
Key Bank Sheriff	9,467	12,548
Total	<u>\$ 6,231,471</u>	<u>\$ 5,554,297</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	\$ 500,000	\$ 500,000
2) Collateralized with securities held by others	1,104,189	1,104,189
3) Uncollateralized and uninsured	4,627,282	3,950,108
Total Cash and Cash Equivalents	<u>\$ 6,231,471</u>	<u>\$ 5,554,297</u>

NOTE 3: CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	Balance 9/30/2000	Additions	Deletions	Balance 9/30/2001
Land	\$ 918,097	\$ -	\$ -	\$ 918,097
Buildings	4,834,257	8,000	(9,949)	4,832,308
Impr other than bldgs	1,026,548	136,965	(89,630)	1,073,883
Equipment	1,752,459	355,192	(100,358)	2,007,293
Total	<u>\$ 8,531,361</u>	<u>\$ 500,157</u>	<u>\$ (199,937)</u>	<u>\$ 8,831,581</u>

NOTE 4: GENERAL OBLIGATION BOND PAYABLE:

The bonds outstanding on September 30, 2001 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
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>\$ 1,045,000</u>	<u>\$ 126,204</u>	<u>\$ 1,171,204</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 into a cancelable lease agreement which qualify as capital lease for accounting purposes. It has been recorded at the present value of the minimum lease payments as of the date of their inception.

On January 10, 2000 the County leased a Mack Dump Truck valued at \$64,300. The lease calls for three payments of \$22,673 due each January. The annual interest calculation included in the lease payments is 5.9%.

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
2002	266,410	50,406	316,816
2003	255,000	37,873	292,873
2004	265,000	25,888	290,888
2005	280,000	13,300	293,300
Total	<u>\$ 1,066,410</u>	<u>\$ 127,467</u>	<u>\$ 1,193,877</u>

The changes in long-term debt are as follows:

Long-term debt at beginning of year	\$ 1,406,179
New debt incurred	-
Debt paid off	(250,216)
Debt allocated to lease commitments	(89,553)
Long-term debt at end of year	<u>\$ 1,066,410</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. Effective June 30, 2000, the annual service retirement allowance for each month of credited service is 2% of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 2001, the required contribution rates, as determined by PERSI, are as follows:

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

The Cassia County contributions required and paid were \$373,568, \$364,847, and \$348,049 for the three years ended September 30, 2001, 2000 and 1999 respectively.

NOTE 7: LITIGATION:

There are currently several cases pending against Cassia County. 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	Coregis	\$ 11,635,135.00	1-1-2001
General Liability	Coregis	\$ 2,000,000.00	1-1-2001
Auto Liability	Coregis	\$ 2,000,000.00	1-1-2001
Police Professional Liability	Coregis	\$ 2,000,000.00	1-1-2001
Errors & Omissions	Coregis	\$ 2,000,000.00	1-1-2001
Employee dishonesty	Coregis	\$ 500,000.00	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, 2001.

NOTE 10: EXPENDITURES IN EXCESS OF BUDGET:

During the year ended September 30, 2001 the following funds overspent their operating budget:

<u>Fund</u>	<u>Expenditure over Budget</u>
Fair Board	56,040

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, 2001 was \$552,250. As of September 30, 2001, Cassia County's trust fund balance was \$692,565.

Lease Commitments

The County has annual renewable leases for a Cat Wheel Loader, 140 H Motor Grader, Sharp AR 505 Copier, Sharp 337 Copier, and a Minolta Copier.

The Cat Wheel Loader was leased September 24, 2001. The lease calls for 5 annual payment of \$15,157 with a 6th year payment or purchase option of \$62,000. The lease is financed with Wells Fargo.

The 140H Motor Grader was leased July 25, 1997. The lease called for 5 annual payments of \$13,724 with a 6th year payment or purchase option of \$127,300. The lease is financed at 5.69% with First Security (Wells Fargo).

The Sharp 505 copier was leased March 2000. The lease calls for 36 monthly payments of \$297.

The Sharp 337 copier was leased April 2001. The lease calls for 36 monthly payments of \$215.

The Minolta copier calls for monthly payments of \$200 and continues until July of 2003.

The minimum annual requirement to fund the above leases is as follows:

<u>Year</u>	<u>Amount</u>
2002	\$ 22,697
2003	\$ 20,222
2004	\$ 16,447
2005	\$ 15,157

CASSIA COUNTY
General Fund
Comparative Balance Sheet

September 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and investments - pooled	\$ 822,668	\$ 862,548
Receivables:		
Taxes	70,161	62,404
Due from other funds	-	-
 Total assets	 <u>\$ 892,829</u>	 <u>\$ 924,952</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Warrants payable	\$ -	\$ 46,928
Vouchers payable	27,743	53,670
Deferred revenue	68,080	60,555
 Total liabilities	 <u>95,823</u>	 <u>161,153</u>
 Fund Balance:		
Unreserved	<u>797,006</u>	<u>763,799</u>
 Total liabilities and fund balance	 <u>\$ 892,829</u>	 <u>\$ 924,952</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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 614,580	\$ 613,468	\$ (1,112)	\$ 615,493
Taxes - sales and other	327,807	379,107	51,300	363,288
Fees and fines	-	238,342	238,342	226,691
Intergovernmental	-	-	-	4,088
Interest	242,750	370,270	127,520	361,303
Miscellaneous	-	34,715	34,715	18,784
Total revenues	<u>1,185,137</u>	<u>1,635,902</u>	<u>450,765</u>	<u>1,589,647</u>
EXPENDITURES:				
General government:				
Commissioners	98,792	93,404	5,388	90,279
Auditor	157,911	136,603	21,308	141,159
Treasurer	138,181	127,184	10,997	122,204
Assessor	266,640	245,769	20,871	237,116
Ag. Extension	136,339	120,666	15,673	101,500
Buildings	159,782	157,639	2,143	136,662
Board of Health	101,176	101,176	-	99,534
Planning and zoning	148,694	130,579	18,115	126,230
General	391,500	327,260	64,240	282,937
Civil defense	11,112	10,679	433	10,593
Elections	20,393	20,215	178	19,807
Data Processing	134,609	127,761	6,848	118,822
Veterans officer	5,150	5,150	-	5,000
Total expenditures	<u>1,770,279</u>	<u>1,604,085</u>	<u>166,194</u>	<u>1,491,843</u>
Excess of revenues over (under) expenditures	(585,142)	31,817	616,959	97,804
Other Financing Sources (Uses):				
Operating transfers in	-	1,390	(1,390)	5,500
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(585,142)	33,207	618,349	103,304
FUND BALANCE AT BEGINNING OF YEAR	<u>425,485</u>	<u>763,799</u>	<u>338,314</u>	<u>660,495</u>
FUND BALANCE AT END OF YEAR	<u>\$ (159,657)</u>	<u>\$ 797,006</u>	<u>\$ 956,663</u>	<u>\$ 763,799</u>

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000
	Budget	Actual	Variance Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 186,760	\$ 186,451	\$ (309)	\$ 187,240
Taxes - sales and other	34,540	38,459	3,919	38,402
Miscellaneous	77,982	38,854	(39,128)	75,430
Total revenues	299,282	263,764	(35,518)	301,072
EXPENDITURES:				
Indigent assistance				
Office supplies	1,000	375	625	459
Welfare and charity	15,000	4,756	10,244	8,968
Medical and hospital	341,000	354,130	(13,130)	329,383
Drugs and training	3,000	215	2,785	-
Total expenditures	360,000	359,476	524	338,810
Excess of revenues over (under) expenditures	(60,718)	(95,712)	(36,042)	(37,738)
Other Financing Sources (Uses):				
Operating transfers in	-	50,000	(50,000)	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(60,718)	(45,712)	15,006	(37,738)
FUND BALANCE AT BEGINNING OF YEAR	67,603	86,405	18,802	124,143
FUND BALANCE AT END OF YEAR	\$ 6,885	\$ 40,693	\$ 33,808	\$ 86,405

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ -	\$ 2,620	\$ 2,620	\$ 54,481
Taxes - sales and other	11,286	-	(11,286)	11,554
Fees and fines	162,622	198,504	35,882	114,829
Intergovernmental	58,100	84,630	26,530	64,556
Miscellaneous	8,954	3,161	(5,793)	8,056
Total revenues	240,962	288,915	47,953	253,476
EXPENDITURES:				
Other public service				
Clerk of the District Court	42,100	32,682	9,418	22,529
District Court	114,825	102,062	12,763	135,321
Magistrate Court	40,350	32,592	7,758	29,056
Probation	55,963	48,664	7,299	-
Total expenditures	253,238	216,000	37,238	186,906
Excess of revenues over (under) expenditures	(12,276)	72,915	(85,191)	66,570
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	(67,877)	67,877	(48,417)
Excess of revenue over (under) expenditures and other uses	(12,276)	5,038	17,314	18,153
FUND BALANCE AT BEGINNING OF YEAR	158,766	197,146	38,380	178,993
FUND BALANCE AT END OF YEAR	\$ 146,490	\$ 202,184	\$ 55,694	\$ 197,146

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 16,480	\$ 16,795	\$ 315	\$ 16,808
Taxes - sales and other	7,743	8,553	810	10,814
Intergovernmental	131,384	156,692	25,308	138,958
Miscellaneous	20,116	89,972	69,856	18,813
Total revenues	175,723	272,012	96,289	185,393
EXPENDITURES:				
Highways and roads				
Salaries	65,072	64,331	741	59,676
Road supplies and construction	159,500	106,867	52,633	72,277
Box Elder maintenance	11,000	11,000	-	11,000
Howell Canyon maintenance	35,000	35,000	-	35,000
Group insurance	17,950	15,970	1,980	15,383
FICA and medicare	4,519	4,951	(432)	4,565
Retirement	5,771	5,621	150	5,626
Equipment	36,000	52,284	(16,284)	54,475
Resurfacing	5,000	12,719	(7,719)	-
Total expenditures	339,812	308,743	31,069	258,002
Excess of revenues over (under) expenditures	(164,089)	(36,731)	127,358	(72,609)
Other Financing Sources (Uses):				
Operating transfers in	35,000	35,000	-	15,750
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(129,089)	(1,731)	127,358	(56,859)
FUND BALANCE AT BEGINNING OF YEAR	106,513	111,322	4,809	168,181
FUND BALANCE AT END OF YEAR	\$ (22,576)	\$ 109,591	\$ 132,167	\$ 111,322

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 82,000	\$ 81,230	\$ (770)	\$ 80,967
Taxes - sales and other	10,761	16,886	6,125	12,780
Miscellaneous	33,731	37,685	3,954	28,074
Total revenues	126,492	135,801	9,309	121,821
EXPENDITURES:				
Public safety				
Labor	36,103	35,308	795	35,005
Chemicals	16,000	15,029	971	12,448
Auto expense	10,000	8,839	1,161	11,358
Weed control	42,000	45,008	(3,008)	43,770
Weed and pest grants	9,000	5,000	4,000	7,000
Group insurance	9,857	8,259	1,598	8,582
FICA and medicare	2,762	2,721	41	2,678
Retirement	2,642	3,207	(565)	4,319
Education	1,000	1,116	(116)	415
Office equipment	27,407	23,815	3,592	2,087
Total expenditures	156,771	148,302	8,469	127,662
Excess of revenues over (under) expenditures	(30,279)	(12,501)	17,778	(5,841)
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(30,279)	(12,501)	17,778	(5,841)
FUND BALANCE AT BEGINNING OF YEAR	17,802	39,913	22,111	45,754
FUND BALANCE AT END OF YEAR	\$ (12,477)	\$ 27,412	\$ 39,889	\$ 39,913

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Use fees	617,962	607,914	(10,048)	605,115
Miscellaneous	10,000	22,680	12,680	9,323
Total revenues	627,962	630,594	2,632	614,438
EXPENDITURES:				
Other public service	565,000	543,211	21,789	588,694
Excess of revenues over (under) expenditure	62,962	87,383	(24,421)	25,744
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	62,962	87,383	24,421	25,744
FUND BALANCE AT BEGINNING OF YEAR	233,777	284,521	50,744	258,777
FUND BALANCE AT END OF YEAR	\$ 296,739	\$ 371,904	\$ 75,165	\$ 284,521

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 58,000	\$ 57,505	\$ (495)	\$ 57,330
Taxes - sales and other	9,700	11,944	2,244	11,373
Miscellaneous	600	522	(78)	455
Total revenues	68,300	69,971	1,671	69,158
EXPENDITURES:				
Public safety				
EMS funds	6,000	5,077	923	6,000
Operation of ambulance service	98,800	99,683	(883)	96,200
Total expenditures	104,800	104,760	40	102,200
Excess of revenues over (under) expenditures	(36,500)	(34,789)	1,711	(33,042)
Other Financing Sources (Uses):				
Operating transfers in	28,000	28,000	-	28,000
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(8,500)	(6,789)	1,711	(5,042)
FUND BALANCE AT BEGINNING OF YEAR	9,674	14,332	4,658	19,374
FUND BALANCE AT END OF YEAR	\$ 1,174	\$ 7,543	\$ 6,369	\$ 14,332

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 57,000	\$ 56,604	\$ (396)	\$ 56,511
Taxes - sales and other	9,932	11,738	1,806	11,509
Miscellaneous	600	543	(57)	480
Total revenues	67,532	68,885	1,353	68,500
EXPENDITURES:				
Culture and recreation				
Salaries	22,780	22,509	271	22,003
Group Insurance	4,513	3,637	876	3,469
FICA and medicare	1,743	1,718	25	1,672
Retirement	2,226	2,095	131	2,150
Total expenditures	31,262	29,959	1,303	29,294
Excess of revenues over (under) expenditures	36,270	38,926	2,656	39,206
Other Financing Sources (Uses):				
Operating transfers in	15,000	15,000	-	15,000
Operating transfers out	(53,000)	(53,000)	-	(51,500)
Excess of revenue over (under) expenditures and other uses	(1,730)	926	2,656	2,706
FUND BALANCE AT BEGINNING OF YEAR	988	3,922	2,934	1,216
FUND BALANCE AT END OF YEAR	\$ (742)	\$ 4,848	\$ 5,590	\$ 3,922

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, 2001

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

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 10,400	\$ 4,224	\$ (6,176)	\$ 23
Taxes - sales and other	-	1,040	1,040	-
Miscellaneous	100	40	(60)	2
Total revenues	10,500	5,304	(5,196)	25
EXPENDITURES:				
Culture and recreation	10,000	5,000	5,000	10,000
Excess of revenues over (under) expenditures	500	304	196	(9,975)
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	6,046
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	500	304	(196)	(3,929)
FUND BALANCE AT BEGINNING OF YEAR	5,473	24	(5,449)	3,953
FUND BALANCE AT END OF YEAR	\$ 5,973	\$ 328	\$ (5,645)	\$ 24

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 129,560	\$ 127,793	\$ (1,767)	\$ 78,043
Taxes - sales and other	12,950	26,680	13,730	14,398
Intergovernmental	55,156	57,455	2,299	57,455
Miscellaneous	2,500	1,179	(1,321)	1,513
Total revenues	200,166	213,107	12,941	151,409
EXPENDITURES:				
Other public service	501,000	385,550	115,450	317,450
Excess of revenues over (under) expenditure	(300,834)	(172,443)	(128,391)	(166,041)
Other Financing Sources (Uses):				
Operating transfers in	7,000	132,000	(125,000)	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	(293,834)	(40,443)	253,391	(166,041)
FUND BALANCE AT BEGINNING OF YEAR	133,466	145,925	12,459	311,966
FUND BALANCE AT END OF YEAR	\$ (160,368)	\$ 105,482	\$ 265,850	\$ 145,925

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001		Variance Favorable (Unfavor)	2000 Actual
	Budget	Actual		
REVENUE:				
Taxes - property	\$ 66,250	\$ 65,972	\$ (278)	\$ 66,039
Taxes - sales and other	12,332	13,643	1,311	13,711
Miscellaneous	500	672	172	543
Total revenues	79,082	80,287	1,205	80,293
EXPENDITURES:				
Other public service				
Salaries	88,835	85,709	3,126	86,264
Office supplies	3,400	3,805	(405)	3,468
Auto expense	1,700	1,620	80	1,051
Group insurance	16,576	13,247	3,329	12,258
FICA and medicare	6,796	6,512	284	6,541
Retirement	8,679	7,834	845	8,433
Travel	2,400	3,171	(771)	2,755
Total expenditures	128,386	121,898	6,488	120,770
Excess of revenues over (under) expenditures	(49,304)	(41,611)	7,693	(40,477)
Other Financing Sources (Uses):				
Operating transfers in	50,000	50,000	-	50,000
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	696	8,389	7,693	9,523
FUND BALANCE AT BEGINNING OF YEAR	8,188	13,817	5,629	4,294
FUND BALANCE AT END OF YEAR	\$ 8,884	\$ 22,206	\$ 13,322	\$ 13,817

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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000
	Budget	Actual	Variance	Actual
REVENUE:				
Taxes - property	\$ 1,407,350	\$ 1,409,469	\$ 2,119	\$ 1,542,979
Taxes - sales and other	526,018	577,098	51,080	583,443
Fees and fines	325,121	288,626	(36,495)	497,312
Intergovernmental	2,642,468	2,348,558	(293,910)	2,559,408
Miscellaneous	406,984	21,081	(385,903)	25,577
Total revenues	5,307,941	4,644,832	(663,109)	5,208,719
EXPENDITURES:				
Public safety:				
District court	430,737	386,772	43,965	371,043
Juvenile justice	206,215	206,215	-	189,555
Prosecuting attorney	312,393	271,293	41,100	283,467
Public defender	196,491	185,464	11,027	188,547
Coroner	27,553	19,919	7,634	22,418
Law buildings	32,679	30,281	2,398	27,550
Sheriff patrol	1,470,784	1,383,069	87,715	1,402,652
Investigations	368,358	332,789	35,569	337,260
Dispatch	311,397	273,832	37,565	258,439
Administration	500,955	458,608	42,347	446,191
Detention center	1,894,473	1,719,485	174,988	1,687,957
Juvenile center	239,350	239,350	-	169,610
Total expenditures	5,991,385	5,507,077	484,308	5,384,689
Excess of revenues over (under) expenditures	(683,444)	(862,245)	(1,147,417)	(175,970)
Other Financing Sources (Uses):				
Operating transfers in	200,000	903,579	(703,579)	866,388
Operating transfers out	-	(429,437)	429,437	(511,020)
Excess of revenue over (under) expenditures and other uses	(483,444)	(388,103)	95,341	179,398
FUND BALANCE AT BEGINNING OF YEAR	329,643	392,140	62,497	212,742
FUND BALANCE AT END OF YEAR	\$ (153,801)	\$ 4,037	\$ 157,838	\$ 392,140

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, 2001
 With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000 Actual
	Budget	Actual	Variance Favorable (Unfavor)	
REVENUE:				
Taxes - property	\$ -	\$ -	\$ -	-
Taxes - sales and other	-	-	-	1,825
Miscellaneous	-	-	-	-
Total revenues	-	-	-	1,825
EXPENDITURES:				
Debt service	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	1,825
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	-	-	-	1,825
FUND BALANCE AT BEGINNING OF YEAR	912	2,737	1,825	912
FUND BALANCE AT END OF YEAR	\$ 912	\$ 2,737	\$ 1,825	\$ 2,737

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, 2001
With Comparative Actual Amounts for the Year Ended September 30, 2000

	2001			2000
	Budget	Actual	Variance	Actual
REVENUE:				
Rodeo	\$ 31,600	\$ 41,176	\$ 9,576	\$ 35,234
Races	9,900	21,398	11,498	21,829
Jamboree	5,500	25,826	20,326	23,007
Miscellaneous	43,600	60,135	16,535	59,438
Total revenues	90,600	148,535	57,935	139,508
EXPENDITURES:				
Rodeo	30,000	39,782	(9,782)	33,966
Races	12,600	19,097	(6,497)	19,893
Jamboree	6,000	24,750	(18,750)	23,897
Queen contest	-	2,831	(2,831)	1,531
Parade	-	2,232	(2,232)	2,084
4-H	3,000	6,491	(3,491)	5,631
4-H open class	-	8,019	(8,019)	8,523
Tractor pull	-	-	-	50
Advertising	-	7,458	(7,458)	7,644
Utilities	-	7,150	(7,150)	8,476
Telephone	-	3,121	(3,121)	3,516
Postage	-	505	(505)	539
Office supplies	-	1,997	(1,997)	1,602
Sound system	-	900	(900)	850
Sawdust	-	2,317	(2,317)	2,218
Sales tax	-	2,598	(2,598)	2,398
Cleaning	-	2,943	(2,943)	4,195
Gate guards	-	2,341	(2,341)	2,709
Fair board expense	-	1,248	(1,248)	1,982
Vehicle	-	4,083	(4,083)	5,866
Repairs, equipment & building	-	27,888	(27,888)	37,065
Rent	-	300	(300)	300
Contract labor	-	18,663	(18,663)	8,634
Fair board travel and expense	-	2,568	(2,568)	2,525
Miscellaneous	92,000	10,358	81,642	7,670
Total expenditures	143,600	199,640	(56,040)	193,764
Excess of revenues over (under) expenditures	(53,000)	(51,105)	113,975	(54,256)
Other Financing Sources (Uses):				
Operating transfers in	53,000	53,000	-	51,500
Operating transfers out	-	-	-	-
Excess of revenue over (under) expenditures and other uses	-	1,895	1,895	(2,756)
FUND BALANCE AT BEGINNING OF YEAR	38,797	36,041	(2,756)	38,797
FUND BALANCE AT END OF YEAR	\$ 38,797	\$ 37,936	\$ (861)	\$ 36,041

See accompanying notes to financial statements.

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

September 30, 2001 and 2000

	2001	2000
ASSETS		
Cash and investments	\$ 92,854	\$ 83,215
Receivables:		
Taxes	<u>22,162</u>	<u>15,638</u>
Total assets	<u><u>\$ 115,016</u></u>	<u><u>\$ 98,853</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Warrants payable	\$ -	\$ -
Deferred revenue	<u>21,486</u>	<u>15,339</u>
Total liabilities	21,486	15,339
Fund Balances:		
Reserved for debt service	<u>93,530</u>	<u>83,514</u>
Total liabilities and fund balance	<u><u>\$ 115,016</u></u>	<u><u>\$ 98,853</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, 2001
With Comparative Totals for the Year Ended September 30, 2000

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavor)	Actual
REVENUE:				
Taxes - property	\$ 250,000	\$ 246,586	\$ (3,414)	\$ 150,686
Taxes - sales and other	21,819	51,481	29,662	24,199
Miscellaneous	3,500	2,172	(1,328)	1,749
Total revenues	275,319	300,239	24,920	176,634
EXPENDITURES:				
Debt service	298,000	290,223	7,777	289,903
Total expenditures	298,000	290,223	7,777	289,903
Excess of revenues (over) under expenditures	(22,681)	10,016	32,697	(113,269)
Other Sources (Uses) of Funds:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Excess of revenues over (under) expenditures and other sources	(22,681)	10,016	32,697	(113,269)
FUND BALANCE AT BEGINNING OF YEAR	53,783	83,514	(29,731)	196,783
FUND BALANCE AT END OF YEAR	\$ 31,102	\$ 93,530	\$ 2,966	\$ 83,514

See accompanying notes to financial statements.

CASSIA COUNTY

Expendable Trust Funds
Combining Balance Sheet

Year Ended September 30, 2001

	911 Commun.	Boat License	Snow Mobile License	Drivers License Trust	Police Reserve	Juvenile Justice	Range Improv.	Court Interlock	Jail Trust	PILT	EMS Fees
ASSETS:											
Cash and investments	\$ 40,043	\$ 2,542	\$ 72,339	\$ 9,054	\$ 825	\$ 26,113	\$ -	\$ 29,239	\$ 986,668	\$ 1,449,248	\$ 10,4
Receivables:											
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-
Note receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 40,043</u>	<u>\$ 2,542</u>	<u>\$ 72,339</u>	<u>\$ 9,054</u>	<u>\$ 825</u>	<u>\$ 26,113</u>	<u>\$ -</u>	<u>\$ 29,239</u>	<u>\$ 986,668</u>	<u>\$ 1,449,248</u>	<u>\$ 10,4</u>
LIABILITIES:											
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vouchers payable	15,146	2,542	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES:											
Reserved	-	-	-	-	-	-	-	-	-	-	-
Unreserved	24,897	-	72,339	9,054	825	26,113	-	29,239	986,668	1,449,248	10,4
Total liabilities and fund balances	<u>\$ 40,043</u>	<u>\$ 2,542</u>	<u>\$ 72,339</u>	<u>\$ 9,054</u>	<u>\$ 825</u>	<u>\$ 26,113</u>	<u>\$ -</u>	<u>\$ 29,239</u>	<u>\$ 986,668</u>	<u>\$ 1,449,248</u>	<u>\$ 10,4</u>

See accompanying notes to financial statements.

CASSIA COUNTY

Expendable Trust Funds Combining Statement of Revenue and Expenses Changes in Fund Balances

Year Ended September 30, 2001

	911 Commun.	Boat License	Snow Mobile License	Drivers License Trust	Police Reserve	Juvenile Justice	Range Improv.	Court Interlock	Jail Trust	PILT	EMS Fees
REVENUES:											
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Sales & other	-	-	-	-	-	-	-	-	-	-	-
Payment in lieu of taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-	-	-
Fees and fines	119,900	34,789	33,838	109,013	-	61,332	-	3,832	-	-	8,332
Intergovernmental	-	-	-	-	-	-	-	-	264,509	865,893	-
Interest and miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total revenue	119,900	34,789	33,838	109,013	-	61,332	-	3,832	264,509	865,893	8,332
EXPENDITURES:											
Education	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	115,502	-	-	-	-	-	-	-
Other service	108,043	-	-	-	-	-	-	-	-	-	4,470
Culture & recreation	-	34,789	2,959	-	-	-	-	-	-	-	-
Total expenditures	108,043	34,789	2,959	115,502	-	-	-	-	-	-	4,470
Excess of revenues over (under) expenditures	11,857	-	30,879	(6,489)	-	61,332	-	3,832	264,509	865,893	3,862
Other financing sources (uses):											
Operating transfers in	-	-	-	-	-	-	-	-	426,270	-	-
Operating transfers out	-	-	-	-	-	(39,734)	-	-	(776,509)	(310,000)	-
Excess of revenues over (under) expenditures and other uses	11,857	-	30,879	(6,489)	-	21,598	-	3,832	(85,730)	555,893	3,862
FUND BALANCE:											
BEGINNING OF YEAR	13,040	-	41,460	15,543	825	4,515	-	25,407	1,072,398	893,355	6,512
END OF YEAR	\$ 24,897	\$ -	\$ 72,339	\$ 9,054	\$ 825	\$ 26,113	\$ -	\$ 29,239	\$ 986,668	\$ 1,449,248	\$ 10,474

See accompanying notes to financial statements.

CASSIA COUNTY

Fiduciary Funds - Agency Funds
Combining Balance Sheet
September 30, 2001

	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	9/30/01
ASSETS:												
Cash and investments	\$ 110,405	\$ 120	\$ -	\$ -	\$ -	\$ 41,771	\$ 5,289	\$ 64,655	\$ -	\$ 9,467	\$ 74,931	\$ 306,638
Receivables:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 110,405	\$ 120	\$ -	\$ -	\$ -	\$ 41,771	\$ 5,289	\$ 64,655	\$ -	\$ 9,467	\$ 74,931	\$ 306,638
LIABILITIES AND FUND BALANCES:												
Liabilities:												
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vouchers payable	-	-	-	1,385	-	38,576	5,324	-	-	-	-	45,285
Accounts payable	117,471	792	-	-	-	-	-	64,662	-	9,467	74,931	267,323
Bonds pending	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES:												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	(7,066)	(672)	-	(1,385)	-	3,195	(35)	(7)	-	-	-	(5,970)
Total liabilities and fund bala	\$ 110,405	\$ 120	\$ -	\$ -	\$ -	\$ 41,771	\$ 5,289	\$ 64,655	\$ -	\$ 9,467	\$ 74,931	\$ 306,638

See accompanying notes to financial statements.

Statistical Section

CASSIA COUNTY

STATEMENT OF 2000 TAX ROLLS (FULL MARKET VALUE)

Real Property Rolls	\$1,094,695,745	
Personal Property Rolls	\$182,176,587	
ASSESSED MARKET VALUE AFTER EQUALIZATION		\$1,276,872,332

	Acres	
1 Irrigated agriculture land	265,010.756	\$388,612,811
2 Irrigated pasture land	16,333.530	\$16,104,862
3 Non-irrigated agricultural land	101,874.990	\$44,906,511
5 Dry grazing land	292,183.370	\$27,114,622
9 Mineral land		\$37,102
10 Homesite value/rural invest. land	1,234.990	\$7,525,399
11 Recreational land	7.000	\$42,000
12 Rural residential tracts	2,871.795	\$18,537,836
13 Rural commercial tracts	975.700	\$2,803,453
14 Rural industrial tracts	630.180	\$1,950,141
15 Rural subdivision residential lots/acreages	587.822	\$7,414,358
16 Rural subdivision - commercial lots/acreages	3.950	\$75,000
17 Rural subdivision - industrial lots/acreages	5.150	\$26,400
18 Other land	516.129	\$1,007,495
19 Waste	6,489.420	
20 Residential lots/acreages (inside city)	1,432.597	\$22,383,280
21 Commercial lots/acreages (inside city)	501.924	\$19,626,066
22 Industrial lots/acreages (inside city)	56.030	\$670,054
25 Common areas	2.322	\$80,003
26 Condominiums/townhouses		\$716,110
30 Improvements - non-residential on Category 20		\$788,003
31 Improvements - residential on Category 10		\$62,050,994
32 Improvements - non residential on Category 1-10, 12, 15, 18		\$33,277,934
33 Improvements - recreation sites (11)		\$177,650
34 Improvements - rural residential tracts (12)		\$90,452,507
35 Improvements - rural commercial tracts (13)		\$28,955,308
36 Improvements - rural industrial tracts (14)		\$40,204,994
37 Improvements - rural subdivision residential (15)		\$39,084,137
38 Improvements - rural subdivision commercial (16)		\$460,145
39 Improvements - rural subdivision industrial (17)		\$100,370
40 Improvements - other rural land (18)		\$95,962
41 Improvements - residential lots/acres (20)		\$146,874,385
42 Improvements - commercial lots/acres (21)		\$52,978,188
43 Improvements - industrial lots/acres (22)		\$10,764,536
46 Manufactured housing		\$17,140,889
47 Improvements - manufactured housing		\$1,372,154
48 Manufactured Housing with SID		\$10,284,086
TOTAL		<u>\$1,094,695,745</u>
56 Const. machinery, tools and equipment		\$4,403,147
58 Farm machinery tools and equipment		\$59,039,838
59 Furniture & fixtures		\$10,703,433
60 Improvements - railroad right of way		\$630,869
61 Improvements - by lessee other Category 62		\$18,247,708
62 Improvements - leasehold exempt lands		\$2,332,355
65 Manufactured housing		\$5,000
68 Other misc. machinery, tools and equipment		\$85,759,737
69 Recreational vehicles		\$280
71 Signs and signboards		\$355,817
72 Tanks, cylinders and vessels		\$698,403
81 Exempt	32,543.284	
TOTAL		<u>\$182,176,587</u>
TOTAL ASSESSED MARKET VALUE		<u><u>\$1,276,872,332</u></u>

Cassia County

Statement of 2000 Tax Rolls

County Taxes

<u>County Funds</u>	<u>Amount</u>
Current Expense	617,195
Indigent	187,555
District Court	
Weed & Pest	82,339
Ambulance Service	58,253
Fair Exhibits	57,249
Historical Society	10,433
Jr. College Tuition	130,105
ReEvaluation	66,534
Justice	1,413,282
Jail Bond	<u>251,042</u>
Total	2,873,989

2000
Assessed Net Market Value

813,408,779

Cassia County
Statement of 2000 Tax Rolls
Valuation, Levy and Tax of Municipalities and Districts

September 30, 2000

Cities

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
City of Albion	\$5,066,292	0.002428348	\$12,302.72	Bennie Chatburn
City of Burley	\$204,168,881	0.004414614	\$901,326.80	Mark Mitton
City of Declo	\$4,800,192	0.003009309	\$14,445.26	Nelda Matthews
City of Malta	\$2,887,099	0.001201074	\$3,467.62	Marilyn Lightfoot
City of Oakley	\$12,349,851	0.001923220	\$23,751.48	Becky Clark
			\$955,293.88	

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	\$676,228,798	0.001519945	\$1,027,830.58	Julie Fairchild
Oakley Highway District	\$87,946,638	0.001641557	\$144,369.42	Sharon Kimber
Murtaugh Highway District	\$8,996,891	0.001199152	\$10,788.64	Janine Bennett
Raft River Highway District	\$73,744,747	0.001915737	\$141,275.54	Jeanette Bennett
Elba-Almo Highway District	\$13,322,509	0.001241652	\$16,541.92	Dennis Crane
			\$1,340,806.10	

INDEPENDENT SCHOOL DISTRICTS

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Jt. School District #151	\$836,841,832	0.006475084	\$5,418,621.16	James Pehrson
Jt. School District #331	\$22,183,608	0.005064846	\$112,356.56	Pam Wade
Jt. School District #381	\$7,094,762	0.006601180	\$46,833.80	Kathy Lilya
Jt. School District #418	\$10,672,075	0.005635236	\$60,139.66	Vonnie Ward
			\$5,637,951.18	

Flood Districts

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Goose Creek Flood District #15	\$409,471,732	0.000092207	\$37,756.16	Richard Smith
Raft River Flood District #16	\$157,012,645	0.000358250	\$56,249.78	Jack Erickson
			\$94,005.94	

Cassia County
Statement of 2000 Tax Rolls
Valuation, Levy and Tax of Municipalities and Districts

September 30, 2000

CEMETERY DISTRICTS

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Albion Cemetery District	\$16,433,051	0.000162318	\$2,667.38	Berry Perry
Declo Cemetery District	\$34,974,436	0.000176032	\$6,156.62	Jay Darrington
Oakley Cemetery District	\$85,067,745	0.000127832	\$10,874.38	George Wells
View Cemetery District	\$33,935,399	0.000146717	\$4,978.90	Don Wrigley
Valley Vu Cemetery District	\$37,104,634	0.000394976	\$14,655.44	Nadyne Sundberg
Pella Cemetery District	\$0	0.000000000	\$0.00	Bruce Bowen
Sublett Cemetery District	\$0	0.000000000	\$0.00	Tom Rigby
			\$39,332.72	

FIRE PROTECTION DISTRICTS

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Albion Fire District	\$14,754,489	0.000645287	\$9,520.88	Don Gunderson
North Cassia Fire District	\$435,603,130	0.000439408	\$191,407.50	Richard Smith
Raft River Fire District	\$68,525,517	0.000584347	\$40,042.68	Del Carlson
Oakley Fire District	\$51,362,226	0.000556442	\$28,580.10	Harlo Clark
			\$269,551.16	

LIBRARY DISTRICTS

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Oakley Free Library	\$96,532,023	0.000111529	\$10,766.12	Lynne Boren
			\$10,766.12	

RECREATION DISTRICTS

Name of District	Valuation	Levy on \$100	Taxes	Name of Clerk
Oakley Recreation	\$87,902,644	0.000192242	\$16,898.58	Sid Nelson
Almo Recreation	\$7,147,749	0.000388125	\$2,774.22	Buddy Ward
			\$19,672.80	