

BANNOCK PLANNING ORGANIZATION

FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

With Summarized Comparative Totals as of September 30, 2012

**DEATON
COMPANY**

Certified Public Accountants

BANNOCK PLANNING ORGANIZATION
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2013
With summarized comparative totals as of September 30, 2012

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To the Board of Directors of
Bannock Planning Organization
Pocatello, Idaho

We have audited the accompanying statement of financial position of Bannock Planning Organization (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bannock Planning Organization as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Bannock Planning Organization's 2012 financial statements, and our report dated June 17, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Pocatello, Idaho
April 22, 2014

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2013**

With summarized comparative totals as of September 30, 2012

	Management and General	FHWA Planning	STP Modeling Key #12100	STP Modeling Key #12440	Van Pool	2013	2012
ASSETS							
CURRENT ASSETS							
Cash	\$ 269,950	\$ -	\$ -	\$ -	\$ 3,142	\$ 273,092	\$ 166,444
Interfund receivable	108,759	-	-	-	-	108,759	118,411
Prepaid expense	269	-	-	-	-	269	468
Receivable from grantor	-	44,367	-	63,468	-	107,835	117,331
	<u>378,978</u>	<u>44,367</u>	<u>-</u>	<u>63,468</u>	<u>3,142</u>	<u>489,955</u>	<u>402,654</u>
PROPERTY AND EQUIPMENT - at cost							
Property and equipment	122,897	-	-	-	-	122,897	122,897
Vehicles	14,099	-	-	-	82,984	97,083	97,083
	<u>136,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,984</u>	<u>219,980</u>	<u>219,980</u>
Less accumulated depreciation	118,777	-	-	-	70,663	189,440	170,896
	<u>18,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,321</u>	<u>30,540</u>	<u>49,084</u>
	<u><u>\$ 397,197</u></u>	<u><u>\$ 44,367</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 63,468</u></u>	<u><u>\$ 15,463</u></u>	<u><u>\$ 520,495</u></u>	<u><u>\$ 451,738</u></u>
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	\$ 65,430	\$ -	\$ -	\$ -	\$ -	\$ 65,430	\$ 27,763
Accrued payroll	4,008	-	-	-	-	4,008	6,543
Vacation payable	6,762	-	-	-	-	6,762	6,241
Deferred revenue	37,778	-	-	-	3,142	40,920	603
Interfund payable	-	44,367	-	64,392	-	108,759	118,411
	<u>113,978</u>	<u>44,367</u>	<u>-</u>	<u>64,392</u>	<u>3,142</u>	<u>225,879</u>	<u>159,561</u>
NET ASSETS							
Unrestricted net assets	283,219	-	-	(924)	12,321	294,616	292,177
	<u><u>\$ 397,197</u></u>	<u><u>\$ 44,367</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 63,468</u></u>	<u><u>\$ 15,463</u></u>	<u><u>\$ 520,495</u></u>	<u><u>\$ 451,738</u></u>

The accompanying notes to financial statements are an integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDING SEPTEMBER 30, 2013**

With summarized comparative totals as of September 30, 2012

	Management and General	FHWA Planning	STP Modeling Key #12100	STP Modeling Key #12440	Van Pool	2013	2012
REVENUES							
Government grants	\$ -	\$ 177,559	\$ 2,370	\$ 195,019	\$ -	\$ 374,948	\$ 429,256
Investment return	337	-	-	-	-	337	408
Local revenue	53,572	12,821	735	15,448	18,600	101,176	92,874
Net assets released from restriction	436,307	(190,380)	(2,557)	(211,391)	(31,979)	-	-
	<u>490,216</u>	<u>-</u>	<u>548</u>	<u>(924)</u>	<u>(13,379)</u>	<u>476,461</u>	<u>522,538</u>
EXPENSES							
Supporting services							
Management and general	37,715	-	-	-	-	37,715	32,717
Program Services							
FHWA Planning	190,380	-	-	-	-	190,380	229,313
STP Modeling Key #12100	2,557	-	-	-	-	2,557	229,758
STP Modeling Key #12440	211,391	-	-	-	-	211,391	4,161
Van Pool	31,979	-	-	-	-	31,979	39,989
	<u>474,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>474,022</u>	<u>535,938</u>
CHANGE IN NET ASSETS	16,194	-	548	(924)	(13,379)	2,439	(13,400)
BEGINNING NET ASSETS	<u>267,025</u>	<u>-</u>	<u>(548)</u>	<u>-</u>	<u>25,700</u>	<u>292,177</u>	<u>305,577</u>
ENDING NET ASSETS	<u>\$ 283,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (924)</u>	<u>\$ 12,321</u>	<u>\$ 294,616</u>	<u>\$ 292,177</u>

The notes to financial statements are an integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING SEPTEMBER 30, 2013**

With summarized comparative totals as of September 30, 2012

	<u>Supporting Services</u>					<u>2013</u>	<u>2012</u>
	<u>Management and General</u>	<u>FHWA Planning</u>	<u>STP Modeling Key #12100</u>	<u>STP Modeling Key #12440</u>	<u>Van Pool</u>		
EXPENSES							
Salaries and benefits	\$ (320)	\$ 96,445	\$ -	\$ -	\$ 82	\$ 96,207	\$ 162,687
Contracted services	-	27,392	2,557	211,391	-	241,340	188,194
Telephone	-	7,398	-	-	-	7,398	7,855
Postage	-	1,330	-	-	-	1,330	2,017
Printing	-	105	-	-	-	105	744
Copies	-	1,862	-	-	-	1,862	3,800
Advertising	2,083	2,175	-	-	-	4,258	2,698
Travel and training	866	8,817	-	-	85	9,768	13,510
Professional services	2	9,465	-	-	-	9,467	5,252
Rent	-	9,075	-	-	-	9,075	10,575
Supplies	4,186	2,840	-	-	339	7,365	12,380
Repairs and maintenance	24,422	1,096	-	-	3,914	29,432	7,080
Insurance	-	2,674	-	-	-	2,674	6,605
Interest	46	-	-	-	-	46	-
Utilities	-	2,432	-	-	-	2,432	2,056
Gasoline	-	-	-	-	13,100	13,100	14,763
Equipment purchase	1,363	2,058	-	-	-	3,421	7,581
Software purchase	-	11,876	-	-	-	11,876	55,816
Lease payments	-	2,518	-	-	-	2,518	-
Subscriptions and memberships	982	822	-	-	-	1,804	2,779
Depreciation	4,085	-	-	-	14,459	18,544	29,546
	<u>\$ 37,715</u>	<u>\$ 190,380</u>	<u>\$ 2,557</u>	<u>\$ 211,391</u>	<u>\$ 31,979</u>	<u>\$ 474,022</u>	<u>\$ 535,938</u>

The notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING SEPTEMBER 30, 2013
With summarized comparative totals as of September 30, 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Government grants	\$ 384,444	\$ 420,069
Local revenue	101,176	92,874
Investment return	337	408
Cash paid to suppliers and employees	<u>(379,309)</u>	<u>(517,302)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>106,648</u>	<u>(3,951)</u>
NET INCREASE (DECREASE) IN CASH	106,648	(3,951)
BEGINNING CASH	<u>166,444</u>	<u>170,395</u>
ENDING CASH	<u>\$ 273,092</u>	<u>\$ 166,444</u>

**RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES**

CHANGE IN NET ASSETS	\$ 2,439	\$ (13,400)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	18,544	29,546
(Increase) decrease in assets		
Receivable from grantors	9,496	(9,187)
Prepaid insurance	199	(113)
Increase (decrease) in current liabilities		
Accounts payable	37,667	(16,561)
Vacation payable	521	(1,095)
Deferred revenue	40,317	316
Accrued compensation payable	<u>(2,535)</u>	<u>6,543</u>
	<u>104,209</u>	<u>9,449</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 106,648</u>	<u>\$ (3,951)</u>

The accompanying notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**NOTES TO FINANCIAL STATEMENTS (PAGE 1 OF 4)
SEPTEMBER 30, 2013**

NOTE 1 - Summary of Significant Accounting Policies

Bannock Planning Organization (BPO) is recognized as an Idaho nonprofit organization and as a charitable organization under the Internal Revenue Code Section 501(C)(3).

BPO was organized to conduct and/or coordinate various planning services, activities, and functions, which may include the preparation, review, and/or recommendation of plans, policies and programs related to planning and regulator responsibilities for transportation, transportation improvement, air quality, population and employment projections and such other purposes and authority as are consistent with the conduct of planning services for members or in the pursuit and/or performance of cooperative agreements for regional planning.

Bannock Planning Organization receives the majority of its funding from government grants. The following is a summary of the more significant policies:

1. Financial Statement

The Organization's financial statements are prepared in accordance with accounting standards for Not-For-Profit Organizations. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

2. Fund Accounting

The accounts of Bannock Planning Organization are organized on the basis of funds 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, net assets, revenues, and 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 and reported in the following categories:

Unrestricted Net Assets

MANAGEMENT AND GENERAL

This fund is used to account for all financial resources where there are no restrictions placed on the funds by donors or by contracts and is used to carry on the operations of the organization in accordance with the limitations of its charter and bylaws and government regulations.

Temporarily Restricted Net Assets

These funds are used to account for resources available for use and expendable for purposes related to the general administrative expenses in accordance with guidelines established by the Organization's Unified Planning and Work Program. Temporarily restricted assets received and expended within the same year are classified as unrestricted funds.

When both temporarily restricted and unrestricted resources are available for use, it is the Organization's policy to use temporarily restricted resources first, and then unrestricted resources as they are needed.

3. Basis of Accounting

Bannock Planning Organization funds are accounted for using the accrual basis of accounting.

4. Property and Equipment

Bannock Planning Organization follows the practice of capitalizing all expenditures for equipment and vehicles in excess of \$5,000; the fair value of donated fixed assets is similarly capitalized. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets.

BANNOCK PLANNING ORGANIZATION

**NOTES TO FINANCIAL STATEMENTS (PAGE 2 OF 4)
SEPTEMBER 30, 2013**

NOTE 1 - Summary of Significant Accounting Policies (Continued)

5. Cash and cash equivalents

For the purposes of the statement of cash flows, BPO considers cash to be all unrestricted and temporarily restricted cash accounts. The Organization also considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

6. Accumulated Unpaid Vacation and Sick Leave

Accumulated unpaid vacation, sick pay and other employee benefit amounts are accrued when incurred. BPO sponsors a non-vested sick leave plan.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

8. Reclassification

The presentation of certain accounts have been reclassified from prior statements to conform with the current year presentation.

NOTE 2 - Receivable from Grantors

Receivable from the Idaho Department of Transportation for the following projects:

	<u>2013</u>	<u>2012</u>
FHWA Planning	\$ 44,367	\$ 41,718
STP Modeling Key #12440	63,468	1,853
STP Modeling Key #12100	-	73,760
	<u>\$ 107,835</u>	<u>\$ 117,331</u>

NOTE 3 - Property and Equipment

A summary of Property and Equipment at September 30, 2013 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Property and Equipment	\$ 122,897	\$ -	\$ -	\$ 122,897
Vehicles	97,083	-	-	97,083
	<u>\$ 219,980</u>	<u>\$ -</u>	<u>\$ -</u>	219,980
Less accumulated depreciation				189,440
				<u>\$ 30,540</u>

A summary of Property and Equipment at September 30, 2012 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Property and Equipment	\$ 122,897	\$ -	\$ -	\$ 122,897
Vehicles	97,083	-	-	97,083
	<u>\$ 219,980</u>	<u>\$ -</u>	<u>\$ -</u>	219,980
Less accumulated depreciation				170,896
				<u>\$ 49,084</u>

BANNOCK PLANNING ORGANIZATION

**NOTES TO FINANCIAL STATEMENTS (PAGE 3 OF 4)
SEPTEMBER 30, 2013**

NOTE 4 - Contingencies

Bannock Planning Organization is subject to program compliance audits by its grantors or the grantors' representatives. These audited financial statements are intended to meet the grantors' requirements for compliance audits. However, they are subject to acceptance by the grantor agency. Accordingly, Bannock Planning Organization's compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at the time although Bannock Planning Organization expects such amounts, if any, to be immaterial.

NOTE 5 - Retirement Plan

The employees of Bannock Planning Organization participate in a defined contribution retirement plan. Bannock Planning Organization's contributions are equal to 6% of the annual salary of participating employees. Contributions made totaled \$1,645 from October 1, 2012 to February 1, 2013 and \$6,388 for the fiscal year ending September 30, 2012.

NOTE 6 - Pension Disclosure

As of February 1, 2013, Bannock Planning Organization changed retirement plans from ICMA to the Public Employee Retirement System of Idaho (PERSI)

Public Employee Retirement System of Idaho (PERSI)

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

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

For the year ended June 30, 2013, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. BPO contributions required and paid were \$5,136 for the year ended September 30, 2013.

NOTE 7 - Investment Return

The components of investment return consists of the following:

	<u>2013</u>	<u>2012</u>
Interest income from banks	<u>\$ 337</u>	<u>\$ 408</u>

NOTE 8 - Net assets released from restriction

During the year, the following amounts were released from temporarily restricted net asset funds and expensed in the management and general fund.

	<u>2013</u>	<u>2012</u>
FHWA Planning	\$ 190,380	\$ 229,313
STP Modeling Key #12100	2,557	80,126
STP Modeling Key #12440	211,391	4,161
Van Pool	31,979	39,989
Management and general	<u>37,715</u>	<u>182,349</u>
	<u>\$474,022</u>	<u>\$ 535,938</u>

BANNOCK PLANNING ORGANIZATION

**NOTES TO FINANCIAL STATEMENTS (PAGE 4 OF 4)
SEPTEMBER 30, 2013**

NOTE 9 - Concentrations of Risk

A significant portion of Bannock Planning Organization's revenue is from federal grants. The continued operation of the Organization is dependent upon renewing its grant sources or replacing them with other revenue producing operations.

NOTE 10 - Subsequent Events

Subsequent events were evaluated up to April 22, 2014, the date the financial statements were available to be issued.

NOTE 11 - Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense categories. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2012, from which the summarized information was derived.

NOTE 12 - Income Taxes

BPO has been classified as an organization described under Section 501(c)(3) of the Internal Revenue Code (the "Code") and, therefore, is exempt from Federal Income taxes under Section 501(a) of the Code and similar State of Idaho tax provisions. Federal law imposes tax on income that is not related to an organization's tax-exempt purposes or otherwise excluded under the Code.

BPO has processes presently in place to ensure the maintenance of its tax-exempt status, to identify and report unrelated income, determine its filing and tax obligations in jurisdictions for which it has nexus, and to review other matters that may be considered tax positions. Management of BPO believes there are no uncertain tax positions. BPO's tax returns remain subject to audit by the IRS for three years after filing. At September 30, 2013, the returns for the tax years 2009, 2010, 2011, and 2012 remain open.

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Members of American Institute of Certified Public Accountants

**DEATON
COMPANY**

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

To the Board of Directors
Bannock Planning Organization
Pocatello, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bannock Planning Organization (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 22, 2014.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Bannock Planning Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bannock Planning Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

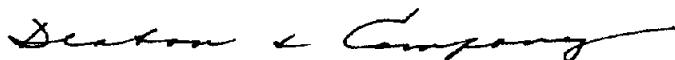
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Pocatello, Idaho
April 22, 2014