# BONNEVILLE COUNTY - STATE OF IDAHO
# IDAHO FALLS, IDAHO
# ANNUAL FINANCIAL REPORT
# and
# COMPLIANCE REPORTS
# with
# INDEPENDENT AUDITOR'S REPORT
# For the Year Ended September 30, 2021

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANNUAL FINANCIAL REPORT**
**For the Year Ended September 30, 2021**

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**BONNEVILLE COUNTY - STATE OF IDAHO**
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**For the Year Ended September 30, 2021**

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

# *INDEPENDENT AUDITOR'S REPORT*

**The Honorable Board of County Commissioners**
**Bonneville County - State of Idaho**
**Idaho Falls, Idaho**

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Bonneville County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Bonneville County, Idaho's basic financial statements as listed in the table of contents.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

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

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

## Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Bonneville County, Idaho, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and the other information on pages 35 – 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to do so.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bonneville County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bonneville County, Idaho's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards,* we have also issued our report dated November 30, 2022, on our consideration of Bonneville County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bonneville County, Idaho's internal control over financial reporting and compliance.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
November 30, 2022

# FINANCIAL SECTION

**BONNEVILLE COUNTY - STATE OF IDAHO**
**STATEMENT OF NET POSITION**
**September 30, 2021**

| | GOVERNMENTAL ACTIVITIES | TOTAL |
|---|---|---|
| **ASSETS** | | |
| Cash - County Treasurer | $ 104,123,561 | $ 104,123,561 |
| Taxes receivable | 648,790 | 648,790 |
| Receivables | 422,990 | 422,990 |
| Internal balances | - | - |
| Due from other governmental agencies | 5,383,860 | 5,383,860 |
| Inventories | - | - |
| Other assets | 347,842 | 347,842 |
| **Capital Assets** | | |
| Land and improvements not being depreciated | 12,929,919 | 12,929,919 |
| Infrastructure and infrastructure in process | 77,470,387 | 77,470,387 |
| Construction in process | 14,271,636 | 14,271,636 |
| Buildings | 51,398,421 | 51,398,421 |
| Equipment and furniture | 39,179,350 | 39,179,350 |
| Equipment under capital leases | - | - |
| Less: accumulated depreciation | (86,138,441) | (86,138,441) |
| Total Capital Assets | 109,111,272 | 109,111,272 |
| TOTAL ASSETS | 220,038,315 | 220,038,315 |
| **DEFERRED OUTFLOWS** | | |
| Deferred outflows - Pension | 8,073,556 | 8,073,556 |
| Deferred outflows - Other | - | - |
| TOTAL DEFERRED OUTFLOWS | $ 8,073,556 | 8,073,556 |



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

| | GOVERNMENTAL ACTIVITIES | TOTAL |
|---|---|---|
| **LIABILITIES** | | |
| Negative cash | $ - | $ - |
| Accounts payable and accrued expenses | 204,933 | 204,933 |
| Due to other governmental agencies | 10,339,886 | 10,339,886 |
| **Long-term liabilities** | | |
| **Due within one year** | | |
| Bonds, capital leases and contracts | 13,368 | 13,368 |
| Accrued interest | 287 | 287 |
| Compensated absences | 580,429 | 580,429 |
| Claims and judgments | - | - |
| **Due in more than one year** | | |
| Bonds, capital leases and contracts | - | - |
| Accrued interest | - | - |
| Compensated absences | 1,354,332 | 1,354,332 |
| Landfill postclosure costs | 2,458,600 | 2,458,600 |
| Net pension liability | (596,088) | (596,088) |
| TOTAL LIABILITIES | 14,355,747 | 14,355,747 |
| **DEFERRED INFLOWS** | | |
| Deferred inflows - Pension | 19,069,138 | 19,069,138 |
| **NET POSITION** | | |
| Net investment in capital assets | 109,097,617 | 109,097,617 |
| Restricted for: | | |
| Capital projects | - | - |
| Debt service | - | - |
| Other projects | - | - |
| Unrestricted | 85,589,369 | 85,589,369 |
| TOTAL NET POSITION | $ 194,686,986 | $ 194,686,986 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2021**

| FUNCTIONS/PROGRAMS | Expenses | PROGRAM REVENUE: Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
|---|---|---|---|---|
| **Primary government** | | | | |
| Governmental activities: | | | | |
| General government | $ 12,028,285 | $ 2,381,268 | $ 1,653,801 | $ 9,253,160 |
| Public safety | 37,202,975 | 8,212,051 | 2,654,687 | 260,968 |
| Public works | 8,907,549 | 712,882 | 8,288,811 | - |
| Health, welfare and sanitation | 13,517,669 | 4,976,502 | 189,500 | - |
| Culture and recreation | 1,061,878 | 313,324 | 178,945 | - |
| Education | - | - | - | - |
| Conservation/economic development | 1,746,349 | 1,177,190 | 160,390 | - |
| Interest on long-term debt | 1,270 | - | - | - |
| TOTAL GOVERNMENTAL ACTIVITIES | 74,465,975 | 17,773,217 | 13,126,134 | 9,514,128 |
| TOTAL PRIMARY GOVERNMENT | $ 74,465,975 | $ 17,773,217 | $ 13,126,134 | $ 9,514,128 |
| General revenues: | | | | |
| Taxes: | | | | |
| Property taxes, levied for general purposes | | | | |
| Property taxes, levied for debt service | | | | |
| Franchise taxes | | | | |
| Public service taxes | | | | |
| Grants and contributions not restricted to specific programs | | | | |
| Unrestricted investment earnings | | | | |
| Miscellaneous | | | | |
| Special item - gain (loss) on sale of assets | | | | |
| Transfers | | | | |
| TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS | | | | |
| Change in net position | | | | |
| Net Position, October 1, 2020 | | | | |
| **NET POSITION, SEPTEMBER 30, 2021** | | | | |



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

| NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION | |
|---|---|
| Primary Government | |
| Governmental Activities | Total |
| $ 1,259,944 | $ 1,259,944 |
| (26,075,269) | (26,075,269) |
| 94,144 | 94,144 |
| (8,351,667) | (8,351,667) |
| (569,609) | (569,609) |
| - | - |
| (408,769) | (408,769) |
| (1,270) | (1,270) |
| (34,052,496) | (34,052,496) |
| (34,052,496) | (34,052,496) |
| 28,297,715 | 28,297,715 |
| - | - |
| 1,149,123 | 1,149,123 |
| - | - |
| 17,527,136 | 17,527,136 |
| 504,699 | 504,699 |
| 5,153,503 | 5,153,503 |
| 50,088 | 50,088 |
| - | - |
| 52,682,264 | 52,682,264 |
| 18,629,768 | 18,629,768 |
| 176,057,218 | 176,057,218 |
| $ 194,686,986 | $ 194,686,986 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**September 30, 2021**

| | CURRENT EXPENSE FUND | ROAD FUND | JUSTICE FUND | SANITARY LANDFILL FUND |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and cash equivalents | $ 33,817,541 | $ 994,577 | $ 20,381,881 | $ 9,597,652 |
| Investments | - | - | - | - |
| Taxes receivable, net | 146,585 | - | 389,190 | - |
| Due from other funds | 17,000 | - | - | - |
| Receivable from other governments | 304,284 | 1,767,160 | 2,322,606 | - |
| Other receivables | - | - | - | 415,629 |
| Inventories | - | - | - | - |
| Prepaid expenses | 141,759 | 331 | 178,139 | - |
| TOTAL ASSETS | 34,427,169 | 2,762,068 | 23,271,816 | 10,013,281 |
| **DEFERRED OUTFLOWS** | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ 34,427,169 | $ 2,762,068 | $ 23,271,816 | $ 10,013,281 |
| **LIABILITIES** | | | | |
| Negative cash | $ - | $ - | $ - | $ - |
| Accounts payable | 86,721 | - | - | 117,962 |
| Due to other funds | - | - | - | - |
| Payable to other governments | - | - | - | - |
| Other accrued expenses | - | - | - | - |
| Other payables | 250 | - | - | - |
| TOTAL LIABILITIES | 86,971 | - | - | 117,962 |
| **DEFERRED INFLOWS** | | | | |
| Revenue unavailable for use | 134,858 | - | 358,055 | 136,683 |
| **FUND BALANCES** | | | | |
| Nonspendable | 141,759 | 331 | 178,139 | - |
| Restricted | - | - | - | - |
| Assigned | - | 2,761,737 | 22,735,622 | 9,758,636 |
| Unassigned | 34,063,581 | - | - | - |
| TOTAL FUND BALANCES | 34,205,340 | 2,762,068 | 22,913,761 | 9,758,636 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 34,427,169 | $ 2,762,068 | $ 23,271,816 | $ 10,013,281 |



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

| ARPA FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|
| $ 10,339,886 | $ 28,992,024 | $ 104,123,561 |
| - | - | - |
| - | 113,015 | 648,790 |
| - | - | 17,000 |
| - | 777,646 | 5,171,696 |
| - | 7,361 | 422,990 |
| - | - | - |
| - | 27,613 | 347,842 |
| 10,339,886 | 29,917,659 | 110,731,879 |
| - | - | - |
| $ 10,339,886 | $ 29,917,659 | $ 110,731,879 |
| $ - | $ - | $ - |
| - | - | 204,683 |
| - | 17,000 | 17,000 |
| 10,339,886 | - | 10,339,886 |
| - | - | - |
| - | - | 250 |
| 10,339,886 | 17,000 | 10,561,819 |
| - | 111,335 | 740,931 |
| - | 27,613 | 347,842 |
| - | - | - |
| - | 29,670,383 | 64,926,378 |
| - | 91,328 | 34,154,909 |
| - | 29,789,324 | 99,429,129 |
| $ 10,339,886 | $ 29,917,659 | $ 110,731,879 |

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**BONNEVILLE COUNTY - STATE OF IDAHO**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**
**TO THE STATEMENT OF NET POSITION**
**September 30, 2021**

| | | |
|---|---|---|
| Total fund balance, governmental funds: | $ | 99,429,129 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statements, but are reported in the governmental activities of the Statement of Net Position. | | 109,111,272 |
| Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. | | 212,164 |
| Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements. | | 740,931 |
| A net pension liability for the measured portion of the present value of projected benefit payments is reported on the Statement of Net Position, but not in the fund financial statements. | | |
| Deferred outflows associated with the net pension liability | | 8,073,556 |
| Net pension liability | | 596,088 |
| Deferred inflows associated with net pension liability | | (19,069,138) |
| Some liabilities, (such as Notes Payable, Capital Lease Contracts Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position. | | (4,407,016) |
| Net position of governmental activities in the Statement of Net Position: | $ | 194,686,986 |

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

**BONNEVILLE COUNTY - STATE OF IDAHO**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2021**

| | CURRENT EXPENSE FUND | ROAD FUND | JUSTICE FUND | SANITARY LANDFILL FUND |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Property taxes | $ 4,644,128 | $ - | $ 18,913,088 | $ - |
| Fees and fines | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 12,194,954 | 8,315,634 | 13,895,634 | - |
| Charges for services | 3,102,443 | 712,882 | 2,899,429 | 9,207,878 |
| Investment earnings | 347,905 | - | 129,537 | - |
| Miscellaneous | 145,856 | 33,188 | 478,953 | 288,640 |
| Total revenues | 20,435,286 | 9,061,704 | 36,316,641 | 9,496,518 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 10,508,548 | - | - | - |
| Public safety | 1,801,362 | - | 30,431,003 | - |
| Public works | - | 4,701,904 | - | - |
| Health and sanitation | 1,119,577 | - | - | 6,794,969 |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop. | 1,022,690 | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | 1,140,638 | 3,756,965 | 679,443 | 1,550,244 |
| Total expenditures | 15,592,815 | 8,458,869 | 31,110,446 | 8,345,213 |
| Excess (deficiency) of revenues over expenditures | 4,842,471 | 602,835 | 5,206,195 | 1,151,305 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Other sources | - | - | - | - |
| Transfers in | - | - | 24,774 | - |
| Transfers out | - | - | - | - |
| | - | - | 24,774 | - |
| **SPECIAL ITEM** | | | | |
| Proceeds from sale of assets | 121,107 | 40,995 | 81,666 | - |
| Net change in fund balances | 4,963,578 | 643,830 | 5,312,635 | 1,151,305 |
| Fund Balances, Oct. 1, 2020 | 29,241,762 | 2,118,238 | 17,601,126 | 8,607,331 |
| **FUND BALANCES, SEPT. 30, 2021** | $ 34,205,340 | $ 2,762,068 | $ 22,913,761 | $ 9,758,636 |



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

| ARPA FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|
| $ - | $ 4,794,637 | $ 28,351,853 |
| - | - | - |
| - | - | - |
| 1,223,313 | 3,404,964 | 39,034,499 |
| - | 5,162,505 | 21,085,137 |
| - | 24,437 | 501,879 |
| - | 4,267,747 | 5,214,384 |
| 1,223,313 | 17,654,290 | 94,187,752 |
| 23,313 | 5,385,189 | 15,917,050 |
| - | 6,595,079 | 38,827,444 |
| - | 1,383,011 | 6,084,915 |
| - | 1,409,708 | 9,324,254 |
| - | 892,219 | 892,219 |
| - | - | - |
| - | 602,484 | 1,625,174 |
| - | 12,756 | 12,756 |
| - | 1,502 | 1,502 |
| 1,200,000 | 395,686 | 8,722,976 |
| 1,223,313 | 16,677,634 | 81,408,290 |
| - | 976,656 | 12,779,462 |
| - | - | - |
| - | 265,634 | 290,408 |
| - | (290,408) | (290,408) |
| - | (24,774) | - |
| - | 45,000 | 288,768 |
| - | 996,882 | 13,068,230 |
| - | 28,792,442 | 86,360,899 |
| $ - | $ 29,789,324 | $ 99,429,129 |

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**BONNEVILLE COUNTY - STATE OF IDAHO**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2021**

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds: | $ | 13,068,230 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the difference between capital outlays of $8,722,976 and depreciation of $6,485,579 in the current period. | | 2,237,397 |
| Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold. | | (80,812) |
| Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This is the net change in intergovernmental receivables. | | (104,680) |
| Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures. Therefore, they are reported as revenue unavailable for use in the fund statements. This is the net change in revenue unavailable for use. | | (264,421) |
| Governmental funds report long-term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds. | | 12,756 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds: | | |
| Net change in accrued interest not reflected on governmental funds. | | 232 |
| Pension expense that is not reflected in the governmental funds. | | 3,865,336 |
| Net change in accrued landfill postclosure costs. | | - |
| Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability. | | (104,270) |
| Change in net position of governmental activities: | $ | 18,629,768 |

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

**BONNEVILLE COUNTY - STATE OF IDAHO**
**STATEMENT OF FIDUCIARY NET POSITION**
**September 30, 2021**

| | PRIVATE PURPOSE TRUST FUNDS | CUSTODIAL FUNDS |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 6,281,136 | $ 3,028,933 |
| Receivables | 2,465 | 1,790,421 |
| Other assets | 37,682 | - |
| TOTAL ASSETS | 6,321,283 | 4,819,354 |
| **LIABILITIES** | | |
| Accounts payable and accrued expenses | - | 2,224,148 |
| Payable to agencies | - | - |
| Payable to taxing districts | - | 2,595,206 |
| TOTAL LIABILITIES | - | 4,819,354 |
| **NET POSITION** | | |
| Held in trust for individuals, organizations and other governments | $ 6,321,283 | $ - |



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

**BONNEVILLE COUNTY - STATE OF IDAHO**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**September 30, 2021**

| | PRIVATE PURPOSE TRUST FUNDS | CUSTODIAL FUNDS |
|---|---|---|
| **ADDITIONS** | | |
| Taxes | $ - | $ - |
| Property tax collections for other governments | - | 80,776,671 |
| Fines and fees received for agency fund | - | 20,043,441 |
| Licenses and permits | - | - |
| Intergovernmental revenues | 118,787 | 3,852,271 |
| Charges for services | 309,706 | - |
| Investment interest | - | - |
| Miscellaneous | 11,549,404 | - |
| Transfers from other funds | - | - |
| Total additions | 11,977,897 | 104,672,383 |
| **DEDUCTIONS** | | |
| Trust operating expenses | 11,798,965 | - |
| Payments of property taxes to other governments | - | 84,628,942 |
| Agency disbursements | - | 20,043,441 |
| Transfers to other funds | - | - |
| Total deductions | 11,798,965 | 104,672,383 |
| Change in net position | 178,932 | - |
| Net position - Oct. 1, 2020 | 6,142,351 | - |
| Net position - Sept. 30, 2021 | $ 6,321,283 | $ - |

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

**BONNEVILLE COUNTY - STATE OF IDAHO**
**INDEX TO NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended September 30, 2021**

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### A. GENERAL

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

### B. REPORTING ENTITY

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

### C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

*Government-wide Financial Statements*

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

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The County does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major governmental funds:

- **Current Expense Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road Fund** - This fund accounts for maintenance of County roads and bridges and is funded primarily from state highway user revenue as well as from general property tax revenues.
- **Justice Fund** - This fund accounts for law enforcement activities of the County. It is funded primarily from general property tax revenues, prisoner housing and grants.
- **Sanitary Landfill Fund** – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

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

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

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

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

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

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Types – Enterprise Funds

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

Fiduciary Fund Types

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

Trust and Custodial Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Custodial funds include taxing districts and agency funds and are purely custodial in nature.

### D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

### E. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES/ NET POSITION

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

Cash and Investments

The County's cash and cash equivalents consists of cash on hand, demand deposits and short-term investments that are highly liquid.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Investments are stated at fair market value determined by quoted market prices. Interest income is recorded in the Current Expense, Justice, and Emergency Communication funds of the County unless otherwise specified by law.

Other Receivables
Other receivables include accrued amounts for landfill fees, local improvement districts, and 911 fees. Receivables are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

Taxes Receivable
Property taxes are levied in September of each year and become payable on December 20 and June 20 of the following year for real property taxes and December 20 for personal property taxes.

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance for doubtful accounts. Property taxes not collected before December 1, 2021 are classified as revenue unavailable for use.

Capital Assets
The County defines a capital asset as an asset with an initial cost of $15,000 or more for equipment, $50,000 or more for land and buildings, $250,000 or more for infrastructure and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value on the date of donation.

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

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows
In addition to assets, the financial statements display a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time. The County currently reports deferred outflows associated with net pension liability in the government-wide statements.

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

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

Deferred Inflows
In addition to liabilities, financial statements display a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. The County currently reports revenue unavailable of use as a deferred inflow in the fund-based statements and deferred inflows associated with net pension liability in the government-wide statements.

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

Nonspendable and Spendable Fund Balances
Fund balance is separated into nonspendable and spendable fund balance. The following is a list of nonspendable and spendable fund balance designations for Bonneville County:

*Nonspendable:* This designation segregates fund balances that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

*Restricted*: This designation segregates a portion of the fund balance when constraints have been placed on the use of the resources either externally by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

*Committed:* This designation indicates a portion of the fund balance which can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commissioners. It cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action employed to commit the balance.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Assigned:* This designation indicates a fund balance that can only be spent for purposes officially delegated by authority (budget) or is constrained by governmental intent but is not restricted or committed.

*Unassigned:* This designation indicates a fund balance is not assigned to any specific purpose or is a negative fund balance. The County will use the positive unassigned fund balance for expenditures in the subsequent fiscal year.

### F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

### G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in governmental-wide statements and the proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2021, unrecorded fund liabilities included approximately $1,934,761 of total leave time accumulations and are considered normal to the County operation.

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

### H. PENSIONS

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### I. REVENUES AND EXPENDITURES/EXPENSES

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

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

### J. EXPENDITURE/EXPENSE RECOGNITION

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

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

Operating expenses for the enterprise fund, if applicable, include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

### K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There was $17,000 in interfund receivables or payables at September 30, 2021. During 2021, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

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

### L. USE OF ESTIMATES

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

## 2. CASH AND INVESTMENTS

Cash deposits and investments by the County Treasurer (including $3,270 petty cash) as of September 30, 2021 totaled $113,433,630 of which $12,969,840 represented demand deposits and petty cash, $56,303,003 represents investments in government backed securities and certificates of deposit, and $44,160,787 represents deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, $104,123,561 was allocated to governmental funds.

Deposits
At year end, the carrying amount of the County's deposits in financial institutions was $12,969,840 and the bank balance was $15,085,769. The amount not covered by FDIC insurance was $14,106,508.

Investments
The fair value of the County's investments at year end was $56,303,003. The amount not covered by SIPC or FDIC insurance was $51,851,702.

The fair value of the investments with the State of Idaho Local Government Investment Pool was $44,160,787. The information on the amount not covered by SIPC or FDIC insurance is not available. The Idaho State Treasurer provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investment for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity on September 30, 2021 was 133 days.

The deposits of the County are not collateralized nor are they required to be by Idaho State statutes. The simple time certificates of deposits are fully collateralized.

The County has a written investment policy addressing credit risk, custodial credit risk and interest risk. Credit risk is the possibility that a debtor will default on their obligations of payment of interest and repayment of principal. The County's written policy states that the County will invest according to the guidelines set forth in Idaho Code 67-120 and 67-1210A, which reduces credit risk. Custodial credit risk is the risk that, in the event of a bank failure, the deposits will not be returned. The policy of the County states that generally no more than 25% of the total funds can be invested with any one institution and at no time shall more than 35% of the total funds be invested with any one institution. An exception is allowed for the state investment pool in which up to 65% of the total funds can be invested. Interest risk is the risk that an investment's value will change due to a change in the interest rates. The County's investment policy reduces interest risk by stipulating that investments must primarily have original maturities of less than one year with occasional investments having maturities of eighteen to twenty-four months. Longer maturity periods may be purchased in the case of dedicated funds that will not be used until a future date or in cases where the return justifies it.

## 2. CASH AND INVESTMENTS (Continued)

At year end, the County had the following investments and maturities:

| Investment Type | Fair Value | Investment Maturities (In Years) < 1 | 1 - 5 | > 5 | Rating | Per Cent |
|---|---|---|---|---|---|---|
| Mutual Funds | $ 3,090,875 | $ 3,090,875 | $ - | $ - | N/A | 3.1% |
| Cert. of Deposits | 4,818,362 | 4,568,362 | 250,000 | - | N/A | 4.8% |
| Federal Farm Credit Bank | 5,684,119 | 250,007 | 5,434,112 | - | AA+/ AAA | 5.7% |
| Federal Home Loan Bank | 4,743,268 | - | 4,743,268 | - | AA+/ AAA | 4.7% |
| Federal Home Loan Mort Corp | 2,890,434 | 752,306 | 2,138,128 | - | AA+/ AAA | 2.9% |
| Federal National Mortgage Assoc | 4,572,239 | - | 3,732,643 | 839,596 | AA+/ AAA | 4.6% |
| Idaho State Bldg. | 417,784 | 417,784 | - | | AA2 | .4% |
| Federal Nat. Mort. PT Certificates | 1,952,253 | 266,549 | 1,685,704 | - | AA+/ AAA | 1.9% |
| Idaho Bond Bank | 443,195 | 99,369 | 343,826 | - | AA2 | .4% |
| Idaho Tax Exempt | 3,563,989 | 1,314,912 | 2,249,077 | - | AA3 | 3.5% |
| US Treasury Notes | 23,526,557 | 5,582,608 | 17,943,949 | - | AA+/ AAA | 23.4% |
| US Treasury STRIPS | 599,928 | - | 599,928 | - | AA+/ AAA | .6% |
| State Investment Pool | 44,160,787 | 44,160,787 | - | - | NR | 44.0% |
| Total | $ 100,463,790 | $ 60,503,559 | $ 39,120,635 | $ 839,596 | | 100.0% |

## 2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

- Level 1: fair value is determined using quoted prices (unadjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.
- Level 2: fair value is determined using inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly, such as quote prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.
- Level 3: fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

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

| | Fair Value Hierarchy | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Certificates of Deposit | $ - | $ 253,021 | $ - | $ 253,021 |
| Mutual Funds | - | 3,090,875 | - | 3,090,875 |
| Debt Securities: | | | | |
| School Districts | 2,931,898 | - | - | 2,931,898 |
| Municipal Bonds | 50,972 | - | - | 50,972 |
| State Agencies | 1,442,097 | - | - | 1,442,097 |
| Federal Agencies Securities | - | 19,842,313 | - | 19,842,313 |
| U.S. Treasury Securities | - | 24,126,485 | - | 24,126,485 |
| | $ 4,424,967 | $ 47,312,694 | $ - | $ 51,737,661 |

The investments, which are reported in concurrent investments, are based on quoted market prices for identical investments in an inactive market or similar investments in markets that are either active or inactive.

## 3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

| | Balance 10-01-2020 | Additions | Deletions | Balance 09-30-2021 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Capital assets, not being depreciated | | | | |
| Land | $ 12,821,919 | $ 108,000 | $ - | $ 12,929,919 |
| Construction in process | 16,443,689 | 2,092,095 | (4,264,148) | 14,271,636 |
| Total capital assets, not being depreciated | 29,265,608 | 2,200,095 | (4,264,148) | 27,201,555 |
| Capital assets, being depreciated | | | | |
| Buildings and improvements | 47,134,629 | 4,263,792 | - | 51,398,421 |
| Machinery and equipment | 35,289,372 | 4,318,943 | (428,965) | 39,179,350 |
| Infrastructure | 75,266,094 | 2,204,293 | - | 77,470,387 |
| Total capital assets, being depreciated | 157,690,095 | 10,787,028 | (428,965) | 168,048,158 |
| Less accumulated depreciation for | | | | |
| Buildings and improvements | (25,574,326) | (1,489,574) | - | (27,063,900) |
| Machinery and equipment | (23,572,586) | (3,051,323) | 348,154 | (26,275,755) |
| Infrastructure | (30,854,104) | (1,944,682) | - | (32,798,786) |
| Total accumulated depreciation | (80,001,016) | (6,485,579) | 348,154 | (86,138,441) |
| Total capital assets, being depreciated, net | 77,689,079 | 4,301,449 | (80,811) | 81,909,717 |
| Governmental activity, capital assets, net | $ 106,954,687 | $ 6,501,544 | $ (4,344,959) | $ 109,111,272 |

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

| | |
|---|---|
| **Governmental activities** | |
| General government | $ 542,715 |
| Public safety | 1,870,127 |
| Public works | 2,790,823 |
| Health, welfare, and sanitation | 1,011,185 |
| Culture and recreation | 160,941 |
| Conservation and economic development | 109,788 |
| Total governmental activities | $ 6,485,579 |

## 4. PENSION PLAN

*Plan Description*

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

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

*Pension Benefits*

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

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

*Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $3,363,059 for the year ended June 30, 2021.

## 4. PENSION PLAN (Continued)

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

At September 30, 2021, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the County's proportion was .7547520 percent.

For the year ended September 30, 2021, the County recognized pension expense/(revenue) of $(490,666). At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 878,253 | $ 346,487 |
| Changes in assumptions or other inputs | 6,842,317 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 18,722,651 |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | (414,235) | - |
| County contributions subsequent to the measurement date | 767,221 | - |
| Total | $ 8,073,556 | $ 19,069,138 |

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $7767,221 for the year ended September 30, 2021, will be recognized as a reduction of the net pension liability in the subsequent year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2020 is 4.8 and 4.6 for the measurement period June 30,2021.

**4. PENSION PLAN (Continued)**

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

| Year ended June 30: | |
|---|---|
| 2022 | $ (2,669,564) |
| 2023 | (2,405,822) |
| 2024 | (2,102,414) |
| 2025 | (4,170,769) |
| Total | $ (11,348,569) |

*Actuarial Assumptions*

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

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.30% |
| Salary increases | 3.05% |
| Salary inflation | 3.05% |
| Investment rate of return (net of investment expenses) | 6.35% |
| Net Cost-of-living adjustments | 1.00% |

**Contributing Members, Service Retirement Members, and Beneficiaries**
General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
Teachers – Males Pub-2010 Teacher Tables, increased 12%
Teachers – Females Pub-2010 Teacher Tables, increased 21%
Fire & Police – Males Pub-2010 Safety Tables, increased 21%
Fire & Police – Females Pub-2010 Safety Tables, increased 26%
Disabled Members – Males Pub-2010 Disable Tables, increased 38%
Disabled Members – Females Pub-2010 Disable Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

## 4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

*Capital Market Assumptions from Callan 2021*

| Asset Class | Target Allocation | Long-Term Expected Nominal Rate of Return (Arithmetic) | Long-Term Expected Real Rate of Return (Arithmetic) |
|---|---|---|---|
| Core Fixed Income | 30.00% | 1.80% | (.20%) |
| Broad US Equities | 55.00% | 8.00% | 6.00% |
| Developed Foreign Equities | 15.00% | 8.25% | 6.25% |
| Assumed Inflation – Mean | | 2.00% | 2.00% |
| Assumed Inflation – Standard Deviation | | 1.50% | 1.50% |
| Portfolio Arithmetic Mean Return | | 6.18% | 4.18% |
| Portfolio Standard Deviation | | 12.29% | 12.29% |
| Portfolio Long-Term (Geometric) Expected Rate of Return | | 5.55% | 3.46% |
| Assumed Investment Expenses | | .40% | .40% |
| Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses | | 5.15% | 3.06% |

**4. PENSION PLAN (Continued)**

*Discount Rate*

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

| | 1% Decrease (5.35%) | Current Discount Rate (6.35%) | 1% Increase (7.35%) |
|---|---|---|---|
| Employer's proportionate share of the net pension liability (asset) | $20,721,273 | $(596,088) | $(18,070,356) |

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

*Payables to the pension plan*

At September 30, 2021, the County reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

## 5. DEFERRED COMPENSATION PLAN

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

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

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

## 6. LITIGATION AND CONTINGENT LIABILITIES

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

## 7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:
General long-term obligations of the County include a general obligation refunding bond, and several local improvement County bonds. During the year ending September 30, 2021, the following changes occurred in long-term debt:

| Governmental activities | Balance 10-01-2020 | Additions | Reductions | Balance 09-30-2021 | Amounts due within one year |
|---|---|---|---|---|---|
| Compensated absences | $ 1,830,491 | $ 104,270 | $ - | $ 1,934,761 | $ 580,429 |
| Accrued interest | 519 | - | (232) | 287 | 287 |
| LID bonds | 26,124 | - | (12,756) | 13,368 | 13,368 |
| Landfill closure costs | 2,458,600 | - | - | 2,458,600 | - |
| Net pension liability | 18,028,814 | - | (18,624,902) | (596,088) | - |
| Total governmental activities | $ 22,344,548 | $ 104,270 | $ (18,637,890) | $ 3,810,928 | $ 594,084 |

## 7. LONG-TERM DEBT AND CAPITAL LEASES (Continued)

Debt Service Requirements:
Debt service requirements on long-term debt at September 30, 2021, are as follows:

| | Local Improvement County – 5.75% | |
|---|---|---|
| Year | Principal | Interest |
| 2022 | $ 13,368 | $ 769 |
| | $ 13,368 | $ 769 |

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The remaining long-term debt belongs to the LID #7 Fund. The amount of interest incurred on long-term debt during the current fiscal year was $1,270 in the government-wide statements and the amount of interest on long-term debt that was expensed was $1,502 in the fund-based statements.

Compensated absences typically have been liquidated in the general and other governmental funds.

## 8. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require the Bonneville County solid waste landfills to place a final cover on its solid waste landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The $2,458,600 reported as landfill closure and post-closure care liability in the Schedule of Amortized Costs, listed below, at September 30, 2021, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of Cell 2 which is the largest cell within the landfill area. Bonneville County is currently operating in Cell 3 which is approximately 36% capacity as of September 30, 2021. The estimated liability is based on what it would cost to perform all closure and post-closure care of the largest cell area based on the latest engineering study done in 2008. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

## 8. CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

Schedule of Amortized Costs

Amortization of projected closure and post-closure costs of largest cell based on landfill usage is projected as follows:

| Fiscal Year End | | Amount |
|---|---|---|
| Est. Current Maximum Open Area Total Closure Costs | $ | 2,458,600 |
| Less: Amortized costs to Sept. 30, 2021 | | (2,458,600) |
| | $ | - |

## 9. RESTRICTED AND ENCUMBERED FUND BALANCES

The County does not have any funds that are restricted at the end of the 2021 fiscal year. No encumbrances have been incurred.

## 10. RELATED PARTY TRANSACTIONS

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

## 11. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

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

## 12. RISK MANAGEMENT

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

## 13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2021, consisted of the following:

| Transfer from: / Transfer to: | Inactive Fund | Court Facility | Parks & Recreation | Waterways | Totals |
|---|---|---|---|---|---|
| LID #7 | $ 119,831 | $ - | $ - | $ - | $ 119,831 |
| Justice Bld Construction | - | 25,803 | - | - | 25,803 |
| Snowmobile | - | - | 120,000 | - | 120,000 |
| Justice | - | - | - | 24,774 | 24,774 |
| Totals | $ 119,831 | $ 25,803 | $ 120,000 | $ 24,774 | $ 290,408 |

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

## 14. DEFICITS AND INTERFUND TRANSACTIONS

The following funds had deficit balances as of September 30, 2021:

| Fiduciary Funds: | Deficit Amount |
|---|---|
| Cafeteria | $ 696 |

As of September 30, 2021, the Interim Abatement Fund had an amount of $17,000 due to the Current Expense Fund.

## 15. SUBSEQUENT EVENTS

Subsequent events have been considered through the report date of November 30, 2022. There are no known subsequent events that will have a material impact on the operation of the County.

## 16. SELF-FUNDED HEALTH BENEFITS

Bonneville County has elected to self-fund their health benefits with claims being administered through Blue Cross of Idaho. The employee deductible is $750 per person or $1,500 per family with a maximum out of pocket expense per year of $3,750. The County is subject to a stop loss of $200,000 per employee less the deductible. During the fiscal year 2020 – 2021, contributions and reimbursements into the plan totaled $9,406,655, claims, administrative expenses and premium payments totaled $9,134,974 with no reimbursements receivable, leaving a cash balance of $3,930,518. On September 30, 2021, estimated claims incurred but not reported totaled $673,426.

## 17. SELF-FUNDED WORKMAN'S COMPENSATION

Bonneville County has elected to self-fund their workers compensation with claims being administered through Moreton Insurance in Boise and claims being processed with Intermountain Claims. There is a specific limit for the employer for each accident of $1,000,000. There is an aggregate limit of $2,000,000. During the fiscal year 2020 – 2021, contributions and reimbursements into the plan totaled $739,529, claims, administrative expenses and premium payments totaled $924,857 with no reimbursements receivable, leaving a cash balance of $1,422,160 plus $650,000 in the Workman's Comp Guarantee Trust. At September 30, 2021, estimated claims incurred but not reported totaled $243,106.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**
**CURRENT EXPENSE FUND**
**For the year ended September 30, 2021**

| | BUDGETED AMOUNTS | | BUDGETARY |
|---|---|---|---|
| | ORIGINAL | FINAL | BASIS |
| **REVENUES** | | | |
| Property taxes | $ 4,309,682 | $ 4,309,682 | $ 4,530,549 |
| Fees and fines | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | 7,701,328 | 7,701,328 | 12,202,609 |
| Charges for services | 1,255,292 | 1,255,292 | 3,102,443 |
| Investment earnings | 342,864 | 342,864 | 525,239 |
| Miscellaneous | 63,169 | 63,169 | 145,856 |
| Total revenues | 13,672,335 | 13,672,335 | 20,506,696 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | 12,945,047 | 13,538,767 | 10,502,970 |
| Public safety | 845,120 | 2,145,120 | 1,801,362 |
| Public works | - | - | - |
| Health and sanitation | 1,639,100 | 1,639,100 | 1,119,577 |
| Culture and recreation | - | - | - |
| Education | - | - | - |
| Conservation and economic development | 1,272,610 | 1,272,610 | 1,022,690 |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | 732,000 | 1,038,280 | 756,643 |
| Total expenditures | 17,433,877 | 19,633,877 | 15,203,242 |
| Excess (deficiency) of revenues over expenditures | (3,761,542) | (5,961,542) | 5,303,454 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from capital leases | - | - | - |
| Other sources | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| **SPECIAL ITEM** | | | |
| Proceeds from sale of capital assets | - | - | 121,107 |
| Net change in fund balances | (3,761,542) | (5,961,542) | 5,424,561 |
| Fund Balances, Oct. 1, 2020 | 29,241,762 | 29,241,762 | 29,241,762 |
| **FUND BALANCES, SEPT. 30, 2021** | $ 25,480,220 | $ 23,280,220 | $ 34,666,323 |

| | GAAP DIFFERENCES | | GAAP BASIS |
|---|---|---|---|
| $ | 113,579 | $ | 4,644,128 |
| | - | | - |
| | - | | - |
| | (7,655) | | 12,194,954 |
| | - | | 3,102,443 |
| | (177,334) | | 347,905 |
| | - | | 145,856 |
| | (71,410) | | 20,435,286 |
| | 5,578 | | 10,508,548 |
| | - | | 1,801,362 |
| | - | | - |
| | - | | 1,119,577 |
| | - | | - |
| | - | | - |
| | - | | 1,022,690 |
| | - | | - |
| | - | | - |
| | 383,995 | | 1,140,638 |
| | 389,573 | | 15,592,815 |
| | (460,983) | | 4,842,471 |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | 121,107 |
| | (460,983) | | 4,963,578 |
| | - | | 29,241,762 |
| $ | (460,983) | $ | 34,205,340 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**
**ROAD FUND**
**For the year ended September 30, 2021**

| | BUDGETED AMOUNTS | | BUDGETARY |
|---|---|---|---|
| | ORIGINAL | FINAL | BASIS |
| **REVENUES** | | | |
| Property taxes | $ - | $ - | $ - |
| Fees and fines | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | 8,717,582 | 8,717,582 | 6,747,586 |
| Charges for services | 1,211,571 | 1,211,571 | 712,882 |
| Investment earnings | - | - | - |
| Miscellaneous | 1,532,751 | 1,532,751 | 1,565,558 |
| Total revenues | 11,461,904 | 11,461,904 | 9,026,026 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Public works | 7,098,400 | 7,098,400 | 5,107,274 |
| Health and sanitation | - | - | - |
| Culture and recreation | - | - | - |
| Education | - | - | - |
| Conservation and economic development | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | 4,462,000 | 4,462,000 | 3,716,171 |
| Total expenditures | 11,560,400 | 11,560,400 | 8,823,445 |
| Excess (deficiency) of revenues over expenditures | (98,496) | (98,496) | 202,581 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from capital leases | - | - | - |
| Other sources | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| **SPECIAL ITEM** | | | |
| Proceeds from sale of capital assets | 98,496 | 98,496 | 30,995 |
| Net change in fund balances | - | - | 233,576 |
| Fund Balances, Oct. 1, 2020 | 2,118,238 | 2,118,238 | 2,118,238 |
| **FUND BALANCES, SEPT. 30, 2021** | $ 2,118,238 | $ 2,118,238 | $ 2,351,814 |

| GAAP DIFFERENCES | GAAP BASIS |
|---|---|
| $ - | $ - |
| - | - |
| - | - |
| 1,568,048 | 8,315,634 |
| - | 712,882 |
| - | - |
| (1,532,370) | 33,188 |
| 35,678 | 9,061,704 |
| | |
| - | - |
| - | - |
| (405,370) | 4,701,904 |
| - | - |
| - | - |
| - | - |
| - | - |
| | |
| - | - |
| - | - |
| 40,794 | 3,756,965 |
| (364,576) | 8,458,869 |
| | |
| 400,254 | 602,835 |
| | |
| - | - |
| - | - |
| - | - |
| - | - |
| | |
| - | - |
| | |
| 10,000 | 40,995 |
| 410,254 | 643,830 |
| - | 2,118,238 |
| $ 410,254 | $ 2,762,068 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**
**JUSTICE FUND**
**For the year ended September 30, 2021**

| | BUDGETED AMOUNTS | | BUDGETARY |
|---|---|---|---|
| | ORIGINAL | FINAL | BASIS |
| **REVENUES** | | | |
| Property taxes | $ 18,362,343 | $ 18,362,343 | $ 18,877,175 |
| Fees and fines | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | 5,532,432 | 5,532,432 | 13,624,321 |
| Charges for services | 3,765,527 | 3,765,527 | 2,997,978 |
| Investment earnings | 265,790 | 265,790 | 236,185 |
| Miscellaneous | 174,306 | 174,306 | 482,593 |
| Total revenues | 28,100,398 | 28,100,398 | 36,218,252 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | 32,442,071 | 32,442,071 | 29,771,081 |
| Public works | - | - | - |
| Health and sanitation | - | - | - |
| Culture and recreation | - | - | - |
| Education | - | - | - |
| Conservation and economic development | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | 1,317,985 | 1,317,985 | 1,370,658 |
| Total expenditures | 33,760,056 | 33,760,056 | 31,141,739 |
| Excess (deficiency) of revenues over expenditures | (5,659,658) | (5,659,658) | 5,076,513 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from capital leases | - | - | - |
| Other sources | - | - | - |
| Transfers in | - | - | 24,774 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | 24,774 |
| **SPECIAL ITEM** | | | |
| Proceeds from sale of capital assets | - | - | 81,666 |
| Net change in fund balances | (5,659,658) | (5,659,658) | 5,182,953 |
| Fund Balances, Oct. 1, 2020 | 17,601,126 | 17,601,126 | 17,601,126 |
| **FUND BALANCES, SEPT. 30, 2021** | $ 11,941,468 | $ 11,941,468 | $ 22,784,079 |

| | GAAP DIFFERENCES | | GAAP BASIS |
|---|---|---|---|
| $ | 35,913 | $ | 18,913,088 |
| | - | | - |
| | - | | - |
| | 271,313 | | 13,895,634 |
| | (98,549) | | 2,899,429 |
| | (106,648) | | 129,537 |
| | (3,640) | | 478,953 |
| | 98,389 | | 36,316,641 |
| | - | | - |
| | 659,922 | | 30,431,003 |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | (691,215) | | 679,443 |
| | (31,293) | | 31,110,446 |
| | 129,682 | | 5,206,195 |
| | - | | - |
| | - | | - |
| | - | | 24,774 |
| | - | | - |
| | - | | 24,774 |
| | - | | 81,666 |
| | 129,682 | | 5,312,635 |
| | - | | 17,601,126 |
| $ | 129,682 | $ | 22,913,761 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**
**SANITARY LANDFILL FUND**
**For the year ended September 30, 2021**

| | BUDGETED AMOUNTS | | BUDGETARY |
|---|---|---|---|
| | ORIGINAL | FINAL | BASIS |
| **REVENUES** | | | |
| Property taxes | $ - | $ - | $ - |
| Fees and fines | - | - | - |
| Licenses and permits | - | - | - |
| Charges for services | 9,465,522 | 9,465,522 | 9,225,169 |
| Investment earnings | - | - | - |
| Miscellaneous | 32,378 | 32,378 | 189,475 |
| Total revenues | 9,497,900 | 9,497,900 | 9,414,644 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Public works | - | - | - |
| Health and sanitation | 5,862,900 | 6,482,900 | 6,351,085 |
| Culture and recreation | - | - | - |
| Education | - | - | - |
| Conservation and economic development | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | 2,865,000 | 3,015,000 | 1,983,364 |
| Total expenditures | 8,727,900 | 9,497,900 | 8,334,449 |
| Excess (deficiency) of revenues over expenditures | 770,000 | - | 1,080,195 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Other sources | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| **SPECIAL ITEM** | | | |
| Proceeds from sale of capital assets | - | - | - |
| Net change in fund balances | 770,000 | - | 1,080,195 |
| Fund Balances, Oct. 1, 2020 | 8,607,331 | 8,607,331 | 8,607,331 |
| **FUND BALANCES, SEPT. 30, 2021** | $ 9,377,331 | $ 8,607,331 | $ 9,687,526 |

| GAAP DIFFERENCES | GAAP BASIS |
|---|---|
| $ - | $ - |
| - | - |
| - | - |
| (17,291) | 9,207,878 |
| - | - |
| 99,165 | 288,640 |
| 81,874 | 9,496,518 |
| | |
| - | - |
| - | - |
| - | - |
| 443,884 | 6,794,969 |
| - | - |
| - | - |
| - | - |
| | |
| - | - |
| - | - |
| (433,120) | 1,550,244 |
| 10,764 | 8,345,213 |
| | |
| 71,110 | 1,151,305 |
| | |
| - | - |
| - | - |
| - | - |
| | |
| - | - |
| | |
| - | - |
| | |
| 71,110 | 1,151,305 |
| - | 8,607,331 |
| $ 71,110 | $ 9,758,636 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**
**ARPA FUND**
**For the year ended September 30, 2021**

| | BUDGETED AMOUNTS | | BUDGETARY |
|---|---|---|---|
| | ORIGINAL | FINAL | BASIS |
| **REVENUES** | | | |
| Property taxes | $ - | $ - | $ - |
| Fees and fines | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | - | - | - |
| Charges for services | - | - | - |
| Investment earnings | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | - | - | - |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Public works | - | - | - |
| Health and sanitation | - | - | - |
| Culture and recreation | - | - | - |
| Education | - | - | - |
| Conservation and economic development | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | - | - | 50,175 |
| Total expenditures | - | - | 50,175 |
| Excess (deficiency) of revenues over expenditures | - | - | (50,175) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from capital leases | - | - | - |
| Other sources | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| **SPECIAL ITEM** | | | |
| Proceeds from sale of capital assets | - | - | - |
| Net change in fund balances | - | - | (50,175) |
| Fund Balances, Oct. 1, 2020 | - | - | - |
| **FUND BALANCES, SEPT. 30, 2021** | $ - | $ - | $ (50,175) |

| | GAAP DIFFERENCES | | GAAP BASIS |
|---|---|---|---|
| $ | - | $ | - |
| | - | | - |
| | - | | - |
| | 1,223,313 | | 1,223,313 |
| | - | | - |
| | - | | - |
| | - | | - |
| | 1,223,313 | | 1,223,313 |
| | 23,313 | | 23,313 |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | 1,149,825 | | 1,200,000 |
| | 1,173,138 | | 1,223,313 |
| | 50,175 | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | 50,175 | | - |
| | - | | - |
| $ | 50,175 | $ | - |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**
**BUDGET AND ACTUAL**
**For the Year Ended September 30, 2021**

1. The legally adopted budget for Bonneville County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.

2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.

3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased at year-end with a partial payment budgeted in the current year and an account payable booked to reflect the final payment in the subsequent year's budget.

**BONNEVILLE COUNTY - STATE OF IDAHO**
**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY**
**PERSI - BASE PLAN**
**Last 10 Fiscal Years***

| | PERSI BASE PLAN | | | | |
|---|---|---|---|---|---|
| Fiscal Year | Employer's portion of net pension liability | Employer's proportionate share of the net pension liability | Employer's covered employee payroll | Employer's proportional share of the net pension liability as a percentage of its covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
| 2015 | 0.7881925% | $ 10,379,213 | $ 21,969,880 | $ 47.24% | 91.38% |
| 2016 | 0.8046267% | $ 16,311,019 | $ 23,489,905 | $ 69.44% | 87.26% |
| 2017 | 0.8123000% | $ 12,767,961 | $ 25,155,983 | $ 50.76% | 90.68% |
| 2018 | 0.7824583% | $ 11,541,396 | $ 25,062,314 | $ 46.05% | 91.69% |
| 2019 | 0.7695828% | $ 8,784,573 | $ 25,993,585 | $ 33.80% | 93.79% |
| 2020 | 0.7763905% | $ 18,028,814 | $ 27,467,673 | $ 65.64% | 88.22% |
| 2021 | 0.7547520% | $ (596,088) | $ 27,854,125 | $ -2.14% | 100.36% |

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

Data reported is measured as of June 30.

**BONNEVILLE COUNTY - STATE OF IDAHO**
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**
**PERSI - BASE PLAN**
**Last 10 Fiscal Years***

| | PERSI BASE PLAN | | | | |
|---|---|---|---|---|---|
| Fiscal Year | Statutorily Required Contribution | Contribution in Relation to the Statutorily Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contribution as a % of Covered Payroll |
| 2015 | $ 2,546,452 | $ 2,546,452 | $ - | $ 22,431,595 | 11.35% |
| 2016 | $ 2,703,423 | $ 2,703,423 | $ - | $ 23,836,036 | 11.34% |
| 2017 | $ 2,772,571 | $ 2,772,571 | $ - | $ 24,400,433 | 11.36% |
| 2018 | $ 2,861,007 | $ 2,861,007 | $ - | $ 25,154,092 | 11.37% |
| 2019 | $ 3,021,808 | $ 3,021,808 | $ - | $ 26,305,267 | 11.49% |
| 2020 | $ 3,336,813 | $ 3,336,813 | $ - | $ 27,636,613 | 12.07% |
| 2021 | $ 3,373,160 | $ 3,373,160 | $ - | $ 27,947,089 | 12.07% |

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

Data reported is measured as of September 30.

**BONNEVILLE COUNTY - STATE OF IDAHO**
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**
**PERSI – BASE PLAN**
**For the Year Ended September 30, 2021**

**Methods and Assumptions Used in Calculations of Actuarily Determined Contributions**

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2021. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

| | PERSI Base Plan |
|---|---|
| Valuation date | June 30, 2021 |
| Actuarial cost method | Entry age normal |
| Amortization method | Level percentage of projected payroll open |
| Remaining amortization period | .4 years |
| Asset valuation method | Fair Market value |
| Actuarial assumptions: | |
| Investment Rate of Return * | 6.35% |
| Projected salary increases including inflation | 3.05% |
| Postretirement benefit increase | 1.00% |
| Implied price inflation rate | 2.30% |
| Discount Rate – Actuarial Accrued Liability | 6.35% |

* net of investment expenses

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**SUPPLEMENTARY INFORMATION**

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**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR SPECIAL REVENUE FUNDS**
**September 30, 2021**

| | UNCLAIMED PROPERTY | EASTERN IDAHO PUBLIC HEALTH | ROAD SPECIAL | SHERIFF REVOLVING |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 378,700 | $ 453,706 | $ 381,811 | $ 2,863 |
| Taxes receivable | - | 12,041 | 15,037 | - |
| Other receivables | - | 20,388 | 26,073 | - |
| Prepaid expenses | - | - | - | - |
| TOTAL ASSETS | 378,700 | 486,135 | 422,921 | 2,863 |
| **DEFERRED OUTFLOWS** | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ 378,700 | $ 486,135 | $ 422,921 | $ 2,863 |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - |
| **DEFERRED INFLOWS** | | | | |
| Revenue unavailable for use | - | 11,078 | 13,834 | - |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Assigned | 378,700 | 475,057 | 409,087 | 2,863 |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | 378,700 | 475,057 | 409,087 | 2,863 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | $ 378,700 | $ 486,135 | $ 422,921 | $ 2,863 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR SPECIAL REVENUE FUNDS**
**September 30, 2021**

| | DISTRICT COURT | DRUG COURT | COURT INTERLOCK | COURT FACILITY |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 6,443,008 | $ 444,514 | $ 44,771 | $ 159,556 |
| Taxes receivable | 28,878 | - | - | - |
| Other receivables | 328,321 | - | - | - |
| Prepaid expenses | - | - | - | - |
| TOTAL ASSETS | 6,800,207 | 444,514 | 44,771 | 159,556 |
| **DEFERRED OUTFLOWS** | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ 6,800,207 | $ 444,514 | $ 44,771 | $ 159,556 |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - |
| **DEFERRED INFLOWS** | | | | |
| Revenue unavailable for use | 26,568 | - | - | - |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Assigned | 6,773,639 | 444,514 | 44,771 | 159,556 |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | 6,773,639 | 444,514 | 44,771 | 159,556 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | $ 6,800,207 | $ 444,514 | $ 44,771 | $ 159,556 |

| PARKS AND RECREATION | RIRIE RESERVOIR | SNOWMOBILE | WATERWAYS | COUNTY FAIR | STATE FAIR |
|---|---|---|---|---|---|
| $ 913,517 | $ 412,193 | $ 152,369 | $ 74,986 | $ 43,242 | $ 10,236 |
| 11,688 | - | - | - | 1,647 | 175 |
| 19,591 | - | - | 27,708 | 2,901 | 279 |
| - | - | - | - | - | - |
| 944,796 | 412,193 | 152,369 | 102,694 | 47,790 | 10,690 |
| - | - | - | - | - | - |
| $ 944,796 | $ 412,193 | $ 152,369 | $ 102,694 | $ 47,790 | $ 10,690 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 10,753 | - | - | - | 1,515 | 161 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 934,043 | 412,193 | 152,369 | 102,694 | 46,275 | 10,529 |
| - | - | - | - | - | - |
| 934,043 | 412,193 | 152,369 | 102,694 | 46,275 | 10,529 |
| $ 944,796 | $ 412,193 | $ 152,369 | $ 102,694 | $ 47,790 | $ 10,690 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR SPECIAL REVENUE FUNDS**
**September 30, 2021**

| | REVALUATION | INDIGENT | CRISIS CENTER | CONSOLIDATED ELECTIONS |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 1,134,496 | $ 1,737,248 | $ 208,615 | $ 761,550 |
| Taxes receivable | 11,845 | 19,539 | - | - |
| Other receivables | 14,304 | 25,349 | - | 62,123 |
| Prepaid expenses | - | - | - | - |
| TOTAL ASSETS | 1,160,645 | 1,782,136 | 208,615 | 823,673 |
| **DEFERRED OUTFLOWS** | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ 1,160,645 | $ 1,782,136 | $ 208,615 | $ 823,673 |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - |
| **DEFERRED INFLOWS** | | | | |
| Revenue unavailable for use | 10,897 | 17,976 | - | - |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Assigned | 1,149,748 | 1,764,160 | 208,615 | 823,673 |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | 1,149,748 | 1,764,160 | 208,615 | 823,673 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | $ 1,160,645 | $ 1,782,136 | $ 208,615 | $ 823,673 |

| JUNIOR TUITION | INTERIM ABATEMENT | WEED CONTROL | EMERGENCY COMMUNICATIONS | VETERANS' MEMORIAL | HISTORICAL SOCIETY |
|---|---|---|---|---|---|
| $ 337,280 | $ 52,329 | $ 1,010,581 | $ 4,970,172 | $ 46,024 | $ 71,011 |
| - | - | 11,527 | - | 579 | 40 |
| - | - | 20,317 | 226,811 | 909 | - |
| - | - | - | 27,613 | - | - |
| 337,280 | 52,329 | 1,042,425 | 5,224,596 | 47,512 | 71,051 |
| - | - | - | - | - | - |
| $ 337,280 | $ 52,329 | $ 1,042,425 | $ 5,224,596 | $ 47,512 | $ 71,051 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | 17,000 | - | - | - | - |
| - | 17,000 | - | - | - | - |
| - | - | 10,605 | - | 533 | 37 |
| - | - | - | 27,613 | - | - |
| - | - | - | - | - | - |
| 337,280 | 35,329 | 1,031,820 | 5,196,983 | 46,979 | 71,014 |
| - | - | - | - | - | - |
| 337,280 | 35,329 | 1,031,820 | 5,224,596 | 46,979 | 71,014 |
| $ 337,280 | $ 52,329 | $ 1,042,425 | $ 5,224,596 | $ 47,512 | $ 71,051 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR SPECIAL REVENUE FUNDS**
**September 30, 2021**

| | 3-B JUVENILE DETENTION | AMBULANCE | INACTIVE FUNDS | TOTALS |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 1,786,989 | $ 3,573,713 | $ 229,636 | $ 25,835,116 |
| Taxes receivable | - | - | 19 | 113,015 |
| Other receivables | 2,572 | - | - | 777,646 |
| Prepaid expenses | - | - | - | 27,613 |
| TOTAL ASSETS | 1,789,561 | 3,573,713 | 229,655 | 26,753,390 |
| **DEFERRED OUTFLOWS** | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ 1,789,561 | $ 3,573,713 | $ 229,655 | $ 26,753,390 |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | - | 17,000 |
| TOTAL LIABILITIES | - | - | - | 17,000 |
| **DEFERRED INFLOWS** | | | | |
| Revenue unavailable for use | - | - | 17 | 103,974 |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | - | 27,613 |
| Restricted | - | - | - | - |
| Assigned | 1,789,561 | 3,573,713 | 229,638 | 26,604,803 |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | 1,789,561 | 3,573,713 | 229,638 | 26,632,416 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | $ 1,789,561 | $ 3,573,713 | $ 229,655 | $ 26,753,390 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS**
**For the Year Ended September 30, 2021**

| | UNCLAIMED PROPERTY | EASTERN IDAHO PUBLIC HEALTH | ROAD SPECIAL | SHERIFF REVOLVING |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ - | $ 571,195 | $ 729,077 | $ - |
| Miscellaneous taxes | - | 22,579 | 4,434 | - |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | - | 78,881 | 250,476 | - |
| Charges for services | - | - | - | - |
| Investment interest | - | - | - | - |
| Misc. and contributions | 325,238 | - | - | - |
| | 325,238 | 672,655 | 983,987 | - |
| **EXPENDITURES** | | | | |
| General government | 8,293 | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | 1,383,011 | - |
| Health and sanitation | - | 565,415 | - | - |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop. | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| | 8,293 | 565,415 | 1,383,011 | - |
| Excess (deficiency) of revenues over expenditures | 316,945 | 107,240 | (399,024) | - |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | - |
| Statutory transfers out | - | - | - | - |
| **SPECIAL ITEM** | | | | |
| Proceeds from sale of assets | - | - | - | - |
| Excess (deficiency) of revenues over expenditures and other uses | 316,945 | 107,240 | (399,024) | - |
| Fund Balances, Oct. 1, 2020 | 61,755 | 367,817 | 808,111 | 2,863 |
| **FUND BALANCES, Sept. 30, 2021** | $ 378,700 | $ 475,057 | $ 409,087 | $ 2,863 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS**
**For the Year Ended September 30, 2021**

| | DISTRICT COURT | DRUG COURT | COURT INTERLOCK | COURT FACILITY |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 1,130,002 | $ - | $ - | $ - |
| Miscellaneous taxes | 44,484 | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | 1,319,658 | 115,326 | - | - |
| Charges for services | 1,233,039 | 308,086 | 5,127 | 63,816 |
| Investment interest | - | - | - | - |
| Misc. and contributions | 2,749 | 2,094 | - | - |
| | 3,729,932 | 425,506 | 5,127 | 63,816 |
| **EXPENDITURES** | | | | |
| General government | 3,722,436 | - | - | 100,000 |
| Public safety | - | 530,067 | 810 | - |
| Public works | - | - | - | - |
| Health and sanitation | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop. | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| | 3,722,436 | 530,067 | 810 | 100,000 |
| Excess (deficiency) of revenues over expenditures | 7,496 | (104,561) | 4,317 | (36,184) |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | - |
| Statutory transfers out | - | - | - | (25,803) |
| **SPECIAL ITEM** | | | | |
| Proceeds from sale of assets | - | - | - | - |
| Excess (deficiency) of revenues over expenditures and other uses | 7,496 | (104,561) | 4,317 | (61,987) |
| Fund Balances, Oct. 1, 2020 | 6,766,143 | 549,075 | 40,454 | 221,543 |
| **FUND BALANCES, Sept. 30, 2021** | $ 6,773,639 | $ 444,514 | $ 44,771 | $ 159,556 |

| PARKS AND RECREATION | RIRIE RESERVOIR | SNOWMOBILE | WATERWAYS | COUNTY FAIR | STATE FAIR |
|---|---|---|---|---|---|
| $ 549,410 | $ - | $ - | $ - | $ 81,070 | $ 7,828 |
| 21,695 | - | - | - | 3,210 | 310 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 83,750 | 169,207 | 55,382 | 160,390 | 10,857 | 1,111 |
| - | 313,324 | - | - | - | - |
| - | - | - | - | - | - |
| - | 192 | - | 50 | - | - |
| 654,855 | 482,723 | 55,382 | 160,440 | 95,137 | 9,249 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 393,557 | 324,554 | 56,343 | - | 77,785 | 10,999 |
| - | - | - | - | - | - |
| - | - | - | 138,430 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 165,000 | - | - | - |
| 393,557 | 324,554 | 221,343 | 138,430 | 77,785 | 10,999 |
| 261,298 | 158,169 | (165,961) | 22,010 | 17,352 | (1,750) |
| - | - | 120,000 | - | - | - |
| (120,000) | - | - | (24,774) | - | - |
| - | - | 45,000 | - | - | - |
| 141,298 | 158,169 | (961) | (2,764) | 17,352 | (1,750) |
| 792,745 | 254,024 | 153,330 | 105,458 | 28,923 | 12,279 |
| $ 934,043 | $ 412,193 | $ 152,369 | $ 102,694 | $ 46,275 | $ 10,529 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS**
**For the Year Ended September 30, 2021**

| | REVALUATION | INDIGENT | CRISIS CENTER | CONSOLIDATED ELECTIONS |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 411,120 | $ 721,589 | $ - | $ - |
| Miscellaneous taxes | 15,980 | 28,428 | - | - |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | 67,359 | 93,484 | - | 284,818 |
| Charges for services | - | - | - | - |
| Investment interest | - | - | - | - |
| Misc. and contributions | 1,266 | 245,044 | 145,306 | - |
| | 495,725 | 1,088,545 | 145,306 | 284,818 |
| **EXPENDITURES** | | | | |
| General government | 1,325,525 | - | 71,861 | 131,271 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and sanitation | - | 844,293 | - | - |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop. | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | 22,758 | - | - | - |
| | 1,348,283 | 844,293 | 71,861 | 131,271 |
| Excess (deficiency) of revenues over expenditures | (852,558) | 244,252 | 73,445 | 153,547 |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | - |
| Statutory transfers out | - | - | - | - |
| **SPECIAL ITEM** | | | | |
| Proceeds from sale of assets | - | - | - | - |
| Excess (deficiency) of revenues over expenditures and other uses | (852,558) | 244,252 | 73,445 | 153,547 |
| Fund Balances, Oct. 1, 2020 | 2,002,306 | 1,519,908 | 135,170 | 670,126 |
| **FUND BALANCES, Sept. 30, 2021** | $ 1,149,748 | $ 1,764,160 | $ 208,615 | $ 823,673 |

| JUNIOR TUITION | INTERIM ABATEMENT | WEED CONTROL | EMERGENCY COMMUNICATION | VETERANS' MEMORIAL | HISTORICAL SOCIETY |
|---|---|---|---|---|---|
| $ - | $ - | $ 567,601 | $ - | $ 25,592 | $ 153 |
| - | - | 22,485 | - | 1,009 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 89 | 77,210 | 260,968 | 3,563 | 354 |
| - | - | 80,873 | 1,761,729 | - | - |
| - | - | - | 11,463 | - | - |
| - | - | 22,440 | 214,200 | - | - |
| - | 89 | 770,609 | 2,248,360 | 30,164 | 507 |
| - | - | - | - | - | - |
| - | - | - | 1,547,079 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 28,981 | - |
| - | - | - | - | - | - |
| - | - | 464,054 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 44,963 | 162,965 | - | - |
| - | - | 509,017 | 1,710,044 | 28,981 | - |
| - | 89 | 261,592 | 538,316 | 1,183 | 507 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 89 | 261,592 | 538,316 | 1,183 | 507 |
| 337,280 | 35,240 | 770,228 | 4,686,280 | 45,796 | 70,507 |
| $ 337,280 | $ 35,329 | $ 1,031,820 | $ 5,224,596 | $ 46,979 | $ 71,014 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS**
**For the Year Ended September 30, 2021**

| | 3-B JUVENILE DETENTION | AMBULANCE | INACTIVE FUND | TOTALS |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ - | $ - | $ - | $ 4,794,637 |
| Miscellaneous taxes | - | - | - | 164,614 |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | 21,048 | 189,500 | - | 3,243,431 |
| Charges for services | 1,378,320 | 27,110 | - | 5,171,424 |
| Investment interest | 12,974 | - | - | 24,437 |
| Misc. and contributions | 46 | 3,284,299 | - | 4,242,924 |
| | 1,412,388 | 3,500,909 | - | 17,641,467 |
| **EXPENDITURES** | | | | |
| General government | - | - | - | 5,359,386 |
| Public safety | 1,345,891 | 3,171,232 | - | 6,595,079 |
| Public works | - | - | - | 1,383,011 |
| Health and sanitation | - | - | - | 1,409,708 |
| Culture and recreation | - | - | - | 892,219 |
| Education | - | - | - | - |
| Conservation and economic develop. | - | - | - | 602,484 |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | - | - | - | 395,686 |
| | 1,345,891 | 3,171,232 | - | 16,637,573 |
| Excess (deficiency) of revenues over expenditures | 66,497 | 329,677 | - | 1,003,894 |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | 120,000 |
| Statutory transfers out | - | - | (119,831) | (290,408) |
| **SPECIAL ITEM** | | | | |
| Proceeds from sale of assets | - | - | - | 45,000 |
| Excess (deficiency) of revenues over expenditures and other uses | 66,497 | 329,677 | (119,831) | 878,486 |
| Fund Balances, Oct. 1, 2020 | 1,723,064 | 3,244,036 | 349,469 | 25,753,930 |
| **FUND BALANCES, Sept. 30, 2021** | $ 1,789,561 | $ 3,573,713 | $ 229,638 | $ 26,632,416 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR CAPITAL PROJECT FUNDS**
**September 30, 2021**

| | | JUSTICE FUND BUILDING CONST. |
|---|---|---|
| **ASSETS** | | |
| Cash - County Treasurer | $ | 3,065,580 |
| Taxes receivable | | - |
| Special assessments receivable | | - |
| TOTAL ASSETS | | 3,065,580 |
| **DEFERRED OUTFLOWS** | | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ | 3,065,580 |
| **LIABILITIES** | | |
| Negative cash | $ | - |
| Warrants payable | | - |
| Special assessment bonds payable | | - |
| TOTAL LIABILITIES | | - |
| **DEFERRED INFLOWS** | | |
| Revenue unavailable for use | | - |
| **FUND BALANCES** | | |
| Nonspendable | | - |
| Restricted | | - |
| Assigned | | 3,065,580 |
| Unassigned | | - |
| TOTAL FUND BALANCES | | 3,065,580 |
| TOTAL LIABILITES AND AND FUND BALANCES | $ | 3,065,580 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - CAPITAL PROJECT FUNDS**
**For the Year Ended September 30, 2021**

| | JUSTICE FUND BUILDING CONST. |
|---|---|
| **REVENUES** | |
| Taxes | $ - |
| Fines and forfeitures | - |
| Licenses and permits | - |
| Intergovernmental revenues | - |
| Charges for services | - |
| Investment interest | - |
| Misc. and contributions | 5,874 |
| | 5,874 |
| **EXPENDITURES** | |
| General government | 25,803 |
| Public safety | - |
| Public works | - |
| Health and sanitation | - |
| Culture and recreation | - |
| Education | - |
| Conservation and economic develop. | - |
| Debt service: | |
| Principal retirement | - |
| Interest and fiscal charges | - |
| Capital outlay | - |
| | 25,803 |
| Excess (deficiency) of revenues over expenditures | (19,929) |
| **OTHER FINANCIAL SOURCES (USES)** | |
| Statutory transfers in | 25,803 |
| Statutory transfers out | - |
| Excess (deficiency) of revenues over expenditures and other uses | 5,874 |
| Fund Balances, Oct. 1, 2020 | 3,059,706 |
| **FUND BALANCES, Sept. 30, 2021** | $ 3,065,580 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**
**NONMAJOR DEBT SERVICE FUNDS**
**September 30, 2021**

| | | LID #7 |
|---|---|---|
| **ASSETS** | | |
| Cash - County Treasurer | $ | 91,328 |
| Taxes receivable | | - |
| Special assessments receivable | | 7,361 |
| TOTAL ASSETS | | 98,689 |
| **DEFERRED OUTFLOWS** | | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | $ | 98,689 |
| **LIABILITIES** | | |
| Negative cash | $ | - |
| Warrants payable | | - |
| Special assessment bonds payable | | - |
| TOTAL LIABILITIES | | - |
| **DEFERRED INFLOWS** | | |
| Revenue unavailable for use | | 7,361 |
| **FUND BALANCES** | | |
| Nonspendable | | - |
| Restricted | | - |
| Assigned | | - |
| Unassigned | | 91,328 |
| TOTAL FUND BALANCES | | 91,328 |
| TOTAL LIABILITES AND AND FUND BALANCES | $ | 98,689 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUND TYPES - NONMAJOR DEBT SERVICE**
**For the Year Ended September 30, 2021**

| | | LID # 7 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ | - |
| Fines and forfeitures | | - |
| Licenses and permits | | - |
| Intergovernmental revenues | | - |
| Charges for services | | - |
| Investment interest | | - |
| Misc. and contributions | | 6,949 |
| | | 6,949 |
| **EXPENDITURES** | | |
| General government | | 0 |
| Public safety | | - |
| Public works | | - |
| Health and sanitation | | - |
| Culture and recreation | | - |
| Education | | - |
| Conservation and economic develop. | | - |
| Debt service: | | |
| Principal retirement | | 12,756 |
| Interest and fiscal charges | | 1,502 |
| Capital outlay | | - |
| | | 14,258 |
| Excess (deficiency) of revenues over expenditures | | (7,309) |
| **OTHER FINANCIAL SOURCES (USES)** | | |
| Statutory transfers in | | 119,831 |
| Statutory transfers out | | - |
| Excess (deficiency) of revenues over expenditures and other uses | | 112,522 |
| Fund Balances, Oct. 1, 2020 | | (21,194) |
| **FUND BALANCES, Sept. 30, 2021** | $ | 91,328 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS**
**September 30, 2021**

| | JUDICAL GEN COURT TRUST | JUDICAL COURT ASST TRUST | JUDICAL DV TRUST | JUDICAL FAM COURT TRUST |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 63,115 | $ 50,654 | $ 46,050 | $ 190,992 |
| Receivables | - | - | - | - |
| Prepaid expenses | - | - | - | - |
| TOTAL ASSETS | $ 63,115 | $ 50,654 | $ 46,050 | $ 190,992 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Warrants payable | $ - | $ - | $ - | $ - |
| TOTAL LIABILITIES | - | - | - | - |
| **FUND BALANCES** | 63,115 | 50,654 | 46,050 | 190,992 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 63,115 | $ 50,654 | $ 46,050 | $ 190,992 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS**
**September 30, 2021**

| | JUDICAL INTERPETER TRUST | LIGHTING DISTRICT TRUST | HEALTH INSURANCE TRUST | CAFETERIA TRUST |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash - County Treasurer | $ 60,064 | $ 137,996 | $ 3,930,518 | $ (696) |
| Receivables | - | 2,465 | - | - |
| Prepaid expenses | - | - | - | - |
| TOTAL ASSETS | $ 60,064 | $ 140,461 | $ 3,930,518 | $ (696) |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Warrants payable | $ - | $ - | $ - | $ - |
| TOTAL LIABILITIES | - | - | - | - |
| **FUND BALANCES** | $ 60,064 | 140,461 | 3,930,518 | (696) |
| TOTAL LIABILITIES AND FUND BALANCES | $ 60,064 | $ 140,461 | $ 3,930,518 | $ (696) |

| | WORKMAN'S COMP TRUST | PUBLIC AMINISTRATION TRUST | INMATE TRUST | JAIL TRUST | TOTAL TRUST FUNDS |
|---|---|---|---|---|---|
| $ | 1,422,160 | $ 10,473 | $ 330,993 | $ 38,817 | $ 6,281,136 |
| | - | - | - | - | 2,465 |
| | 37,682 | - | - | - | 37,682 |
| $ | 1,459,842 | $ 10,473 | $ 330,993 | $ 38,817 | $ 6,321,283 |
| $ | - | $ - | $ - | $ - | $ - |
| | - | - | - | - | - |
| | 1,459,842 | 10,473 | 330,993 | 38,817 | 6,321,283 |
| $ | 1,459,842 | $ 10,473 | $ 330,993 | $ 38,817 | $ 6,321,283 |

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**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS**
**For the Year Ended September 30, 2021**

| | JUDICAL GEN COURT TRUST | JUDICAL COURT ASST TRUST | JUDICAL DV TRUST | JUDICAL FAM COURT TRUST |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | - | 45,045 | 58,742 | - |
| Charges for services | 122,180 | 102,022 | 35,778 | 49,726 |
| Investment interest | - | - | - | - |
| Misc. and contributions | - | - | - | - |
| | 122,180 | 147,067 | 94,520 | 49,726 |
| **EXPENDITURES** | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and sanitation | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop | - | - | - | - |
| Intergovernmental expenditures | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Trust remittance | 94,574 | 153,232 | 120,397 | 33,017 |
| | 94,574 | 153,232 | 120,397 | 33,017 |
| Excess (deficiency) of revenues over expenditures | 27,606 | (6,165) | (25,877) | 16,709 |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | - |
| Statutory transfers out | - | - | - | - |
| Excess (deficiency) of revenues over expenditures and other uses | 27,606 | (6,165) | (25,877) | 16,709 |
| Fund Balances, Oct. 1, 2020 | 35,509 | 56,819 | 71,927 | 174,283 |
| **FUND BALANCES, Sept. 30, 2021** | $ 63,115 | $ 50,654 | $ 46,050 | $ 190,992 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS**
**For the Year Ended September 30, 2021**

| | JUDICAL INTERPETER TRUST | LIGHTING DISTRICT TRUST | HEALTH INSURANCE TRUST | CAFETERIA TRUST |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Fines and forfeitures | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | 15,000 | - | - | - |
| Charges for services | - | - | - | - |
| Investment interest | - | - | - | - |
| Misc. and contributions | - | 134,809 | 9,406,655 | 340,674 |
| | 15,000 | 134,809 | 9,406,655 | 340,674 |
| **EXPENDITURES** | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and sanitation | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Education | - | - | - | - |
| Conservation and economic develop. | - | - | - | - |
| Intergovernmental expenditures | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Trust remittance | 7,538 | 112,815 | 9,134,974 | 366,984 |
| | 7,538 | 112,815 | 9,134,974 | 366,984 |
| Excess (deficiency) of revenues over expenditures | 7,462 | 21,994 | 271,681 | (26,310) |
| **OTHER FINANCIAL SOURCES (USES)** | | | | |
| Statutory transfers in | - | - | - | - |
| Statutory transfers out | - | - | - | - |
| Excess (deficiency) of revenues over expenditures and other uses | 7,462 | 21,994 | 271,681 | (26,310) |
| Fund Balances, Oct. 1, 2020 | 52,602 | 118,467 | 3,658,837 | 25,614 |
| **FUND BALANCES, Sept. 30, 2021** | $ 60,064 | $ 140,461 | $ 3,930,518 | $ (696) |

| WORKMAN'S COMP TRUST | PUBLIC AMINISTRATION TRUST | INMATE TRUST | JAIL TRUST | TOTAL TRUST FUNDS |
|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 118,787 |
| - | - | - | - | 309,706 |
| - | - | - | - | - |
| 739,529 | - | 914,909 | 12,828 | 11,549,404 |
| 739,529 | - | 914,909 | 12,828 | 11,977,897 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| | | | | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 924,857 | - | 785,340 | 65,237 | 11,798,965 |
| 924,857 | - | 785,340 | 65,237 | 11,798,965 |
| (185,328) | - | 129,569 | (52,409) | 178,932 |
| - | - | - | - | - |
| - | - | - | - | - |
| (185,328) | - | 129,569 | (52,409) | 178,932 |
| 1,645,170 | 10,473 | 201,424 | 91,226 | 6,142,351 |
| $ 1,459,842 | $ 10,473 | $ 330,993 | $ 38,817 | $ 6,321,283 |

# OTHER SUPPLEMENTARY INFORMATION

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE** | | | |
| *Clerk/Auditor/Recorder* | | | |
| Salaries | $ 678,100 | $ 509,095 | $ 169,005 |
| Benefits | 353,700 | 254,888 | 98,812 |
| Travel | 12,500 | 1,923 | 10,577 |
| Supplies | 27,500 | 7,925 | 19,575 |
| Utilities | 1,200 | 975 | 225 |
| Repairs and maintenance | 6,000 | - | 6,000 |
| Professional services | 2,000 | 665 | 1,335 |
| Services | 100 | - | 100 |
| Contracts | 3,000 | 19,426 | (16,426) |
| Miscellaneous | 1,900 | 3,611 | (1,711) |
| Capital outlay | - | - | - |
| Department totals | 1,086,000 | 798,508 | 287,492 |
| *Elections* | | | |
| Salaries | 202,000 | 155,583 | 46,417 |
| Benefits | 75,800 | 52,371 | 23,429 |
| Travel | 2,500 | 173 | 2,327 |
| Supplies | 640,420 | 572,403 | 68,017 |
| Utilities | 100 | - | 100 |
| Professional services | 1,500 | 75 | 1,425 |
| Repairs and maintenance | 53,000 | 2,150 | 50,850 |
| Rent and leases | 500 | - | 500 |
| Miscellaneous | 1,800 | 3,362 | (1,562) |
| Contracts | 88,000 | 118,132 | (30,132) |
| Capital outlay | 406,280 | 306,280 | 100,000 |
| Department totals | 1,471,900 | 1,210,529 | 261,371 |
| *Treasurer/Tax Collector* | | | |
| Salaries | 282,100 | 255,773 | 26,327 |
| Benefits | 122,900 | 116,609 | 6,291 |
| Travel | 4,900 | 259 | 4,641 |
| Supplies | 15,600 | 7,917 | 7,683 |
| Utilities | 200 | - | 200 |
| Professional services | 27,500 | 12,677 | 14,823 |
| Repairs and maintenance | 1,800 | 905 | 895 |
| Services | 12,600 | 12,919 | (319) |
| Subscriptions | 950 | 568 | 382 |
| Education | 400 | - | 400 |
| Capital outlay | - | - | - |
| Department totals | $ 468,950 | $ 407,627 | $ 61,323 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE (Continued)** | | | |
| *General Operations* | | | |
| Salaries | $ 521,300 | $ 269,331 | $ 251,969 |
| Benefits | 218,800 | 123,540 | 95,260 |
| Travel | 3,000 | - | 3,000 |
| Supplies | 249,000 | 191,457 | 57,543 |
| Insurance | 637,183 | 484,828 | 152,355 |
| Utilities | 53,000 | 43,821 | 9,179 |
| Professional services | 391,500 | 128,983 | 262,517 |
| Repairs and maintenance | 20,000 | 4,205 | 15,795 |
| Fuel | 200,000 | 1,023 | 198,977 |
| Services | 141,000 | 50,701 | 90,299 |
| Miscellaneous | 936,090 | 385,908 | 550,182 |
| Contracts | 894,134 | 630,770 | 263,364 |
| Capital outlay | 107,000 | 161,889 | (54,889) |
| Department totals | 4,372,007 | 2,476,456 | 1,895,551 |
| *County Agent* | | | |
| Salaries | 86,300 | 81,339 | 4,961 |
| Benefits | 56,800 | 43,439 | 13,361 |
| Travel | 14,250 | 4,242 | 10,008 |
| Supplies | 11,240 | 8,396 | 2,844 |
| Utilities | 2,700 | 2,005 | 695 |
| Fuel | 1,140 | 362 | 778 |
| Professional services | 1,700 | 1,700 | - |
| Repairs and maintenance | 5,500 | 3,402 | 2,098 |
| Services | - | - | - |
| Miscellaneous | 850 | 925 | (75) |
| Contracts | 5,330 | 5,493 | (163) |
| Capital outlay | - | - | - |
| Department totals | 185,810 | 151,303 | 34,507 |
| *Coroner* | | | |
| Salaries | 49,400 | 48,237 | 1,163 |
| Benefits | 26,800 | 20,286 | 6,514 |
| Travel | 6,600 | 2,523 | 4,077 |
| Supplies | 3,500 | 2,331 | 1,169 |
| Utilities | 1,500 | 750 | 750 |
| Fuel | 500 | 989 | (489) |
| Professional services | 97,850 | 42,651 | 55,199 |
| Repairs and maintenance | 1,500 | 2,000 | (500) |
| Miscellaneous | 1,450 | 700 | 750 |
| Capital outlay | - | - | - |
| Department totals | $ 189,100 | $ 120,467 | $ 68,633 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE (Continued)** | | | |
| *Building and Grounds* | | | |
| Salaries | $ 342,400 | $ 342,969 | $ (569) |
| Benefits | 195,550 | 171,601 | 23,949 |
| Travel | 60 | - | 60 |
| Supplies | 55,300 | 57,151 | (1,851) |
| Utilities | 107,100 | 94,250 | 12,850 |
| Professional services | 10,000 | 5,464 | 4,536 |
| Repairs and maintenance | 118,500 | 431,706 | (313,206) |
| Rent and leases | 1,000 | 2,115 | (1,115) |
| Fuel | 33,000 | 12,078 | 20,922 |
| Contracts | 20,000 | 4,251 | 15,749 |
| Capital outlay | - | - | - |
| Department totals | 882,910 | 1,121,585 | (238,675) |
| *Behavioral Health Crisis Center* | | | |
| Salaries | - | - | - |
| Benefits | - | - | - |
| Client needs | 4,500 | - | 4,500 |
| Travel | 4,500 | - | 4,500 |
| County - service and supplies | 430,000 | - | 430,000 |
| Supplies | 12,900 | 11,350 | 1,550 |
| Utilities | 13,600 | 4,327 | 9,273 |
| Fuel | 1,500 | 420 | 1,080 |
| Professional services | 948,600 | 944,604 | 3,996 |
| Repairs and maintenance | 5,000 | 31,723 | (26,723) |
| Rent and leases | 25,000 | 5,874 | 19,126 |
| Services | 100 | - | 100 |
| Education | 4,000 | 798 | 3,202 |
| Miscellaneous | 300 | 14 | 286 |
| Capital outlay | - | - | - |
| Department totals | 1,450,000 | 999,110 | 450,890 |
| *Commissioners* | | | |
| Salaries | 254,700 | 328,991 | (74,291) |
| Benefits | 110,900 | 130,758 | (19,858) |
| Travel | 10,000 | 1,396 | 8,604 |
| Supplies | 8,500 | 2,560 | 5,940 |
| Utilities | 2,500 | 1,800 | 700 |
| Repairs and maintenance | 5,950 | 5,629 | 321 |
| Fuel | 1,000 | 429 | 571 |
| Services | - | 96 | (96) |
| Miscellaneous | 1,850 | 690 | 1,160 |
| Capital outlay | - | - | - |
| Department totals | $ 395,400 | $ 472,349 | $ (76,949) |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE (Continued)** | | | |
| *Emergency Management* | | | |
| Salaries | $ 107,500 | $ 98,790 | $ 8,710 |
| Benefits | 50,400 | 36,716 | 13,684 |
| Travel | 4,200 | 97 | 4,103 |
| Fuel | 12,000 | - | 12,000 |
| Supplies | 11,250 | 12,767 | (1,517) |
| Utilities | 4,165 | 3,478 | 687 |
| Repairs and maintenance | 5,000 | 6,157 | (1,157) |
| Insurance | 25 | - | 25 |
| Miscellaneous | 580 | 1,689 | (1,109) |
| Grants | 1,950,000 | 1,641,668 | 308,332 |
| Capital outlay | - | - | - |
| Department totals | 2,145,120 | 1,801,362 | 343,758 |
| *Information Technology* | | | |
| Salaries | 325,700 | 305,624 | 20,076 |
| Benefits | 156,900 | 145,917 | 10,983 |
| Travel | 9,350 | 291 | 9,059 |
| Supplies | 53,000 | 33,460 | 19,540 |
| Utilities | 4,410 | 5,912 | (1,502) |
| Repairs and maintenance | 65,000 | 5,782 | 59,218 |
| Miscellaneous | 25,000 | 4,604 | 20,396 |
| Contracts | 207,000 | 195,248 | 11,752 |
| Capital outlay | 500,000 | 246,541 | 253,459 |
| Department totals | 1,346,360 | 943,379 | 402,981 |
| *Assessor* | | | |
| Salaries | 983,000 | 905,720 | 77,280 |
| Benefits | 553,350 | 454,484 | 98,866 |
| Travel | 9,750 | 687 | 9,063 |
| Supplies | 41,250 | 14,802 | 26,448 |
| Professional services | 6,000 | 4,136 | 1,864 |
| Repairs and maintenance | 15,000 | 2,652 | 12,348 |
| Rent and leases | - | - | - |
| Miscellaneous | 2,750 | 2,794 | (44) |
| Capital outlay | - | - | - |
| Department totals | $ 1,611,100 | $ 1,385,275 | $ 225,825 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE (Continued)** | | | |
| *Data Processing* | | | |
| Salaries | $ 207,400 | $ 147,198 | $ 60,202 |
| Benefits | 115,100 | 73,156 | 41,944 |
| Travel | 9,400 | 30 | 9,370 |
| Supplies | 11,400 | 2,780 | 8,620 |
| Repairs and maintenance | 3,000 | 2,694 | 306 |
| Utilities | 570 | - | 570 |
| Contracts | 1,000 | - | 1,000 |
| Miscellaneous | - | - | - |
| Capital outlay | - | - | - |
| Department totals | 347,870 | 225,858 | 122,012 |
| *GIS Mapping* | | | |
| Salaries | 270,700 | 261,497 | 9,203 |
| Benefits | 159,750 | 149,834 | 9,916 |
| Travel | 23,500 | 1,995 | 21,505 |
| Supplies | 16,100 | 8,257 | 7,843 |
| Utilities | 2,400 | 2,201 | 199 |
| Professional services | 31,000 | 18,151 | 12,849 |
| Repairs and maintenance | 16,000 | 80 | 15,920 |
| Services | - | - | - |
| Contracts | 36,000 | 24,247 | 11,753 |
| Miscellaneous | 400 | - | 400 |
| Capital outlay | - | - | - |
| Department totals | 555,850 | 466,262 | 89,588 |
| *Planning and Zoning* | | | |
| Salaries | 610,800 | 507,812 | 102,988 |
| Benefits | 352,350 | 277,142 | 75,208 |
| Travel | 9,300 | - | 9,300 |
| Supplies | 44,350 | 7,714 | 36,636 |
| Utilities | 4,000 | 5,229 | (1,229) |
| Fuel | 6,150 | 5,575 | 575 |
| Education | 1,900 | 2,446 | (546) |
| Repairs and maintenance | 6,700 | 5,603 | 1,097 |
| Miscellaneous | 1,250 | 12,999 | (11,749) |
| Contracts | 50,000 | 46,867 | 3,133 |
| Capital outlay | 25,000 | 41,933 | (16,933) |
| Department totals | $ 1,111,800 | $ 913,320 | $ 198,480 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **CURRENT EXPENSE (Continued)** | | | |
| *Veteran's Administration* | | | |
| Salaries | $ 37,300 | $ 25,963 | $ 11,337 |
| Benefits | 29,400 | 24,158 | 5,242 |
| Travel | 800 | - | 800 |
| Supplies | 4,000 | 467 | 3,533 |
| Contracts | 6,000 | 5,000 | 1,000 |
| Department totals | 77,500 | 55,588 | 21,912 |
| *Court Clerks* | | | |
| Salaries | 1,247,100 | 1,072,662 | 174,438 |
| Benefits | 689,100 | 581,602 | 107,498 |
| Department totals | 1,936,200 | 1,654,264 | 281,936 |
| **TOTAL CURRENT EXPENSE** | $ 19,633,877 | $ 15,203,242 | $ 4,430,635 |
| **ARPA** | | | |
| Capital outlay | $ - | $ 50,175 | $ (50,175) |
| **Total ARPA** | $ - | $ 50,175 | $ (50,175) |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **UNCLAIMED PROPERTY** | | | |
| Miscellaneous | $ - | $ 8,293 | $ (8,293) |
| **Total Unclaimed Property** | $ - | $ 8,293 | $ (8,293) |
| **EASTERN IDAHO PUBLIC HEALTH** | | | |
| Miscellaneous | $ 565,415 | 565,415 | - |
| **Total Unclaimed Property** | $ 565,415 | $ 565,415 | $ - |
| **ROAD AND BRIDGE** | | | |
| Salaries | $ 2,126,000 | $ 1,758,554 | $ 367,446 |
| Benefits | 1,200,000 | 995,089 | 204,911 |
| Travel | 17,000 | 726 | 16,274 |
| Supplies | 1,174,500 | 593,500 | 581,000 |
| Utilities | 39,200 | 32,222 | 6,978 |
| Fuel | 411,000 | 262,405 | 148,595 |
| Professional services | 902,500 | 599,236 | 303,264 |
| Repairs and maintenance | 1,044,000 | 780,956 | 263,044 |
| Rent and leases | 67,500 | 43,511 | 23,989 |
| Services | 41,100 | 4,229 | 36,871 |
| Miscellaneous | 10,600 | 7,203 | 3,397 |
| Contracts | 65,000 | 29,643 | 35,357 |
| Capital outlay | 4,462,000 | 3,716,171 | 745,829 |
| **Total Road and Bridge** | $ 11,560,400 | $ 8,823,445 | $ 2,736,955 |
| **ROAD AND BRIDGE SPECIAL** | | | |
| Supplies | $ 1,600,000 | $ 1,383,011 | $ 216,989 |
| **Total Road and Bridge Special** | $ 1,600,000 | $ 1,383,011 | $ 216,989 |
| **JUSTICE FUND BUILDING CONSTRUCTION** | | | |
| Repairs and maintenance | $ 120,000 | $ - | $ 120,000 |
| Capital outlay | 300,000 | 25,803 | 274,197 |
| **Total Justice Fund Building Construction** | $ 420,000 | $ 25,803 | $ 394,197 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **JUSTICE FUND** | | | |
| *Juvenile Detention* | | | |
| Contracts | $ 1,000,000 | $ 1,000,000 | $ - |
| Department totals | 1,000,000 | 1,000,000 | - |
| *Prosecuting Attorney* | | | |
| Salaries | 1,514,700 | 1,369,886 | 144,814 |
| Benefits | 717,700 | 597,305 | 120,395 |
| Travel | 18,800 | 4,100 | 14,700 |
| Supplies | 39,475 | 13,273 | 26,202 |
| Utilities | 8,000 | 6,830 | 1,170 |
| Fuel | - | - | - |
| Professional services | 33,000 | 9,138 | 23,862 |
| Repairs and maintenance | 5,600 | 4,699 | 901 |
| Rent and leases | 6,000 | 3,958 | 2,042 |
| Services | 4,600 | 2,708 | 1,892 |
| Miscellaneous | 164,506 | 22,957 | 141,549 |
| Contracts | 10,000 | - | 10,000 |
| Transcripts | 10,000 | 1,228 | 8,772 |
| Education | 7,000 | 4,140 | 2,860 |
| Capital outlay | - | - | - |
| Department totals | 2,539,381 | 2,040,222 | 499,159 |
| *Public Defender* | | | |
| Salaries | 1,001,400 | 986,492 | 14,908 |
| Benefits | 465,250 | 472,952 | (7,702) |
| Travel | 13,000 | 8,906 | 4,094 |
| Supplies | 20,250 | 29,293 | (9,043) |
| Utilities | 3,600 | 600 | 3,000 |
| Fuel | 400 | 26 | 374 |
| Professional services | 124,000 | 119,234 | 4,766 |
| Repairs and maintenance | 500 | 2,752 | (2,252) |
| Miscellaneous | 34,075 | 38,185 | (4,110) |
| Services | 1,000 | 2,953 | (1,953) |
| Transcripts | 3,000 | 1,911 | 1,089 |
| Education | 8,500 | 4,504 | 3,996 |
| Capital outlay | - | - | - |
| Department totals | $ 1,674,975 | $ 1,667,808 | $ 7,167 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **JUSTICE FUND (Continued)** | | | |
| *Public Defender - Auxiliary* | | | |
| Salaries | $ 112,100 | $ 105,826 | $ 6,274 |
| Benefits | 61,800 | 59,295 | 2,505 |
| Travel | 7,500 | - | 7,500 |
| Supplies | 5,100 | 3,950 | 1,150 |
| Professional services | 2,500 | 165 | 2,335 |
| Repairs and maintenance | 2,000 | 597 | 1,403 |
| Transcripts | 500 | - | 500 |
| Miscellaneous | 2,200 | 1,235 | 965 |
| Education | 1,000 | 975 | 25 |
| Services | 250 | 82 | 168 |
| Capital outlay | - | - | - |
| Department totals | 194,950 | 172,125 | 22,825 |
| *Public Defender - Conflict* | | | |
| Salaries | 229,500 | 222,841 | 6,659 |
| Benefits | 119,050 | 96,797 | 22,253 |
| Travel | 10,750 | 3,008 | 7,742 |
| Supplies | 9,850 | 7,054 | 2,796 |
| Utilities | 450 | - | 450 |
| Professional services | 4,000 | 1,149 | 2,851 |
| Repairs and maintenance | 4,950 | 176 | 4,774 |
| Services | 250 | 164 | 86 |
| Transcripts | 1,000 | - | 1,000 |
| Miscellaneous | 3,100 | 2,034 | 1,066 |
| Education | 2,900 | 1,435 | 1,465 |
| Department totals | 385,800 | 334,658 | 51,142 |
| *Clerk of the District Court* | | | |
| Salaries | 338,700 | 245,599 | 93,101 |
| Benefits | 171,700 | 115,246 | 56,454 |
| Department totals | 510,400 | 360,845 | 149,555 |
| *Sheriff's Revolving Grants* | | | |
| Salaries | 273,174 | 204,161 | 69,013 |
| Benefits | 110,100 | 95,541 | 14,559 |
| Supplies | 96,625 | 85,127 | 11,498 |
| Repairs and maintenance | 30,432 | 4,088 | 26,344 |
| Professional services | - | - | - |
| Miscellaneous | 225,392 | 1,489,722 | (1,264,330) |
| Contracts | 262,185 | 250,107 | 12,078 |
| Education | 15,000 | 54,550 | (39,550) |
| Capital outlay | 150,000 | - | 150,000 |
| Department totals | $ 1,162,908 | $ 2,183,296 | $ (1,020,388) |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **JUSTICE FUND (Continued)** | | | |
| *Ammon Law Enforcement Contract* | | | |
| Salaries | $ 751,700 | $ 785,869 | $ (34,169) |
| Benefits | 403,700 | 403,996 | (296) |
| Supplies | 3,450 | 3,204 | 246 |
| Utilities | 1,105 | 1,819 | (714) |
| Repairs and maintenance | 1,500 | 1,598 | (98) |
| Services | 60,000 | - | 60,000 |
| Miscellaneous | 1,269 | 1,968 | (699) |
| Capital outlay | 51,000 | 51,000 | - |
| Department totals | 1,273,724 | 1,249,454 | 24,270 |
| *Court Security* | | | |
| Salaries | 594,800 | 534,968 | 59,832 |
| Benefits | 314,600 | 262,995 | 51,605 |
| Supplies | 24,471 | 5,321 | 19,150 |
| Utilities | 2,650 | 2,664 | (14) |
| Repairs and maintenance | 3,900 | 5,106 | (1,206) |
| Miscellaneous | 150 | - | 150 |
| Capital outlay | - | - | - |
| Department totals | 940,571 | 811,054 | 129,517 |
| *Jail* | | | |
| Salaries | 4,837,400 | 4,520,266 | 317,134 |
| Benefits | 2,388,300 | 2,179,102 | 209,198 |
| Travel | 32,804 | 16,735 | 16,069 |
| Supplies | 719,467 | 745,984 | (26,517) |
| Utilities | 94,587 | 91,342 | 3,245 |
| Professional services | 104,743 | 225,307 | (120,564) |
| Repairs and maintenance | 230,236 | 67,894 | 162,342 |
| Education | 12,081 | 3,977 | 8,104 |
| Services | 6,458 | 4,829 | 1,629 |
| Miscellaneous | 836 | 360 | 476 |
| Contracts | 823,544 | 698,080 | 125,464 |
| Fuel | 76,100 | 50,243 | 25,857 |
| Capital outlay | 129,000 | 107,880 | 21,120 |
| Department totals | $ 9,455,556 | $ 8,711,999 | $ 743,557 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **JUSTICE FUND (Continued)** | | | |
| *Jail - IDOC* | | | |
| Salaries | $ 622,300 | $ 372,953 | $ 249,347 |
| Benefits | 329,500 | 180,054 | 149,446 |
| Travel | 5,500 | - | 5,500 |
| Supplies | 280,529 | 78,140 | 202,389 |
| Department totals | 1,237,829 | 631,147 | 606,682 |
| *Law Enforcement* | | | |
| Salaries | 5,940,400 | 5,679,108 | 261,292 |
| Benefits | 2,815,000 | 2,598,835 | 216,165 |
| Travel | 158,625 | 145,639 | 12,986 |
| Supplies | 583,640 | 403,585 | 180,055 |
| Utilities | 104,862 | 126,372 | (21,510) |
| Professional services | 40,623 | 31,378 | 9,245 |
| Repairs and maintenance | 239,302 | 213,655 | 25,647 |
| Rent and leases | 12,780 | 8,750 | 4,030 |
| Miscellaneous | 52,880 | 37,999 | 14,881 |
| Contracts | 280,312 | 334,772 | (54,460) |
| Services | 20,802 | 19,282 | 1,520 |
| Fuel | 286,600 | 266,680 | 19,920 |
| Capital outlay | 1,017,985 | 1,211,778 | (193,793) |
| Department totals | 11,553,811 | 11,077,833 | 475,978 |
| *General Justice* | | | |
| Supplies | 30,000 | 30,000 | - |
| Professional Services | 64,000 | - | 64,000 |
| Educaton | 5,000 | - | 5,000 |
| Miscellaneous | 676,201 | - | 676,201 |
| Capital outlay | 120,000 | - | 120,000 |
| Department totals | 895,201 | 30,000 | 865,201 |
| *Wood Pilot Project Grant* | | | |
| Salaries | 204,500 | 196,370 | 8,130 |
| Benefits | 77,250 | 57,715 | 19,535 |
| Supplies | 7,500 | 3,569 | 3,931 |
| Travel | 10,000 | 29 | 9,971 |
| Utilities | 2,500 | 1,545 | 955 |
| Professional services | 413,860 | 423,338 | (9,478) |
| Repairs and maintenance | - | - | - |
| Miscellaneous | 57,900 | 16,268 | 41,632 |
| Contracts | 161,440 | 171,914 | (10,474) |
| Education | - | 550 | (550) |
| Department totals | 934,950 | 871,298 | 63,652 |
| **Total Justice Fund** | $ 33,760,056 | $ 31,141,739 | $ 2,618,317 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **SHERIFF'S REVOLVING EXPENSE** | | | |
| Miscellaneous | $ - | $ - | $ - |
| **Total Sheriff's Revolving Expense** | $ - | $ - | $ - |
| **DISTRICT COURT** | | | |
| *Juvenile Grants* | | | |
| Travel | $ 13,000 | $ - | $ 13,000 |
| Professional services | 235,000 | 47,054 | 187,946 |
| Miscellaneous | 104,180 | 69,645 | 34,535 |
| Capital outlay | - | - | - |
| Department totals | $ 352,180 | $ 116,699 | $ 235,481 |
| *General* | | | |
| Salaries | $ 197,200 | $ 215,896 | $ (18,696) |
| Benefits | 115,150 | 111,744 | 3,406 |
| Travel | 25,525 | 5,816 | 19,709 |
| Supplies | 111,800 | 79,082 | 32,718 |
| Utilities | 7,000 | 6,150 | 850 |
| Repairs and maintenance | 11,000 | 570 | 10,430 |
| Fuel | - | - | - |
| Professional services | 394,080 | 358,316 | 35,764 |
| Rent and leases | 30,000 | 17,006 | 12,994 |
| Miscellaneous | 36,350 | 4,377 | 31,973 |
| Services | 2,000 | 438 | 1,562 |
| Transcripts | 21,000 | 11,851 | 9,149 |
| Contracts | 142,055 | 133,781 | 8,274 |
| Education | 7,800 | 1,100 | 6,700 |
| Capital outlay | - | - | - |
| Department totals | 1,100,960 | 946,127 | 154,833 |
| *Substance Use Disorder* | | | |
| Salaries | 40,300 | 35,672 | 4,628 |
| Benefits | 29,800 | 19,706 | 10,094 |
| Travel | 11,000 | 74 | 10,926 |
| Supplies | 3,500 | - | 3,500 |
| Professional services | 4,000 | - | 4,000 |
| Utilities | 1,500 | 725 | 775 |
| Miscellaneous | 5,760 | - | 5,760 |
| Department totals | $ 95,860 | $ 56,177 | $ 39,683 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **DISTRICT COURT (Continued)** | | | |
| *Adult Probation* | | | |
| Salaries | $ 708,700 | $ 689,053 | $ 19,647 |
| Benefits | 394,400 | 366,835 | 27,565 |
| Travel | 10,000 | 2,454 | 7,546 |
| Supplies | 17,500 | 8,392 | 9,108 |
| Utilities | 10,500 | 7,426 | 3,074 |
| Fuel | 1,500 | 306 | 1,194 |
| Professional services | 45,500 | 38,183 | 7,317 |
| Repairs and maintenance | 2,500 | 1,986 | 514 |
| Rent and leases | 4,500 | 3,666 | 834 |
| Education | 1,000 | - | 1,000 |
| Miscellaneous | 1,625 | 402 | 1,223 |
| Contracts | 2,000 | 1,819 | 181 |
| Capital outlay | - | - | - |
| Department totals | 1,199,725 | 1,120,522 | 79,203 |
| *Juvenile - General* | | | |
| Salaries | 923,600 | 796,528 | 127,072 |
| Benefits | 475,600 | 399,827 | 75,773 |
| Travel | 26,000 | 4,673 | 21,327 |
| Supplies | 32,750 | 11,611 | 21,139 |
| Utilities | 15,000 | 9,046 | 5,954 |
| Professional services | 184,000 | 74,713 | 109,287 |
| Repairs and maintenance | 9,500 | 6,571 | 2,929 |
| Miscellaneous | 108,800 | 38,514 | 70,286 |
| Services | 1,000 | - | 1,000 |
| Contracts | 155,000 | 123,266 | 31,734 |
| Capital outlay | - | - | - |
| Department totals | 1,936,250 | 1,468,778 | 467,472 |
| **Total District Court** | $ 4,684,975 | $ 3,708,303 | $ 976,672 |
| **DRUG COURT** | | | |
| Salaries | $ 127,300 | $ 119,696 | $ 7,604 |
| Benefits | 74,600 | 64,831 | 9,769 |
| Travel | 85,900 | 34,049 | 51,851 |
| Supplies | 25,350 | 953 | 24,397 |
| Utilities | 1,640 | 1,275 | 365 |
| Education | 2,550 | 273 | 2,277 |
| Professional services | 73,150 | 19,412 | 53,738 |
| Drug tests | 259,699 | 173,391 | 86,308 |
| Miscellaneous | 72,700 | 18,187 | 54,513 |
| Contracts | 98,000 | 98,000 | - |
| Capital outlay | - | - | - |
| **Total Drug Court** | $ 820,889 | $ 530,067 | $ 290,822 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **COURT INTERLOCK DEVICE** | | | |
| Travel | $ - | $ - | $ - |
| Supplies | 10,000 | - | 10,000 |
| Professional services | 20,000 | 810 | 19,190 |
| **Total Court Interlock Device** | $ 30,000 | $ 810 | $ 29,190 |
| **COURT FACILITIES** | | | |
| Capital outlay | $ 100,000 | $ 100,000 | $ - |
| **Total Court Interlock Device** | $ 100,000 | $ 100,000 | $ - |
| **PARKS AND RECREATION** | | | |
| *General* | | | |
| Salaries | $ 246,900 | $ 248,563 | $ (1,663) |
| Benefits | 137,800 | 122,420 | 15,380 |
| Travel | 1,300 | 681 | 619 |
| Supplies | 24,700 | 2,384 | 22,316 |
| Utilities | 6,750 | 2,900 | 3,850 |
| Professional services | 400 | - | 400 |
| Fuel | 34,800 | 1,708 | 33,092 |
| Repairs and maintenance | 16,200 | 12,447 | 3,753 |
| Services | 3,100 | 1,881 | 1,219 |
| Miscellaneous | 8,000 | - | 8,000 |
| Contracts | 5,000 | 573 | 4,427 |
| Capital outlay | 77,000 | - | 77,000 |
| **Total Parks and Recreation** | $ 561,950 | $ 393,557 | $ 168,393 |
| **RIRIE RESERVOIR** | | | |
| *General* | | | |
| Salaries | $ 57,700 | $ 35,816 | $ 21,884 |
| Benefits | 8,200 | 5,366 | 2,834 |
| Supplies | 18,750 | 18,530 | 220 |
| Utilities | 10,000 | 20,800 | (10,800) |
| Professional services | 1,500 | 91 | 1,409 |
| Fuel | 11,500 | 26,900 | (15,400) |
| Rent and leases | 1,000 | 16,200 | (15,200) |
| Repairs and maintenance | 15,500 | 131,639 | (116,139) |
| Services | 1,000 | 2,392 | (1,392) |
| Contracts | 14,000 | 11,358 | 2,642 |
| Insurance | 100 | - | 100 |
| Capital outlay | 282,000 | 55,462 | 226,538 |
| **Total Ririe Reservoir** | $ 421,250 | $ 324,554 | $ 96,696 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **SNOWMOBILE** | | | |
| Salaries | $ 35,000 | $ 459 | $ 34,541 |
| Benefits | 5,400 | 1,600 | 3,800 |
| Travel | 950 | - | 950 |
| Supplies | 24,800 | 1,093 | 23,707 |
| Utilities | 1,100 | 1,707 | (607) |
| Fuel | 26,000 | 10,868 | 15,132 |
| Rent and leases | 1,250 | - | 1,250 |
| Repairs and maintenance | 37,600 | 29,498 | 8,102 |
| Contracts | 1,800 | 1,140 | 660 |
| Capital outlay | 130,000 | 129,978 | 22 |
| **Total Snowmobile** | $ 263,900 | $ 176,343 | $ 87,557 |
| **WATERWAYS** | | | |
| Salaries | $ 30,000 | $ 29,480 | $ 520 |
| Benefits | 4,800 | 3,711 | 1,089 |
| Travel | 400 | 54 | 346 |
| Supplies | 25,100 | 42,819 | (17,719) |
| Utilities | 400 | 963 | (563) |
| Fuel | 7,000 | - | 7,000 |
| Repairs and maintenance | 27,700 | 43,864 | (16,164) |
| Rent and leases | 3,000 | 200 | 2,800 |
| Contracts | 9,000 | - | 9,000 |
| Miscellaneous | 22,000 | - | 22,000 |
| Capital outlay | 185,000 | 17,339 | 167,661 |
| **Total Waterways** | $ 314,400 | $ 138,430 | $ 175,970 |
| **BONNEVILLE COUNTY FAIR BOARD** | | | |
| Salaries | $ 16,300 | $ 14,164 | S 2,136 |
| Benefits | 2,375 | 1,741 | 634 |
| Miscellaneous | 63,000 | 61,880 | 1,120 |
| **Total Bonneville County Fair Board** | $ 81,675 | $ 77,785 | $ 3,890 |
| **EASTERN IDAHO STATE FAIR** | | | |
| Miscellaneous | $ 11,000 | $ 10,999 | $ 1 |
| **Total Eastern Idaho State Fair** | $ 11,000 | $ 10,999 | $ 1 |
| **REVALUATION** | | | |
| Salaries | $ 897,100 | $ 838,614 | $ 58,486 |
| Benefits | 496,150 | 429,449 | 66,701 |
| Travel | 23,160 | 20,005 | 3,155 |
| Supplies | 38,000 | 22,173 | 15,827 |
| Fuel | 6,000 | 2,397 | 3,603 |
| Repairs and maintenance | 9,950 | 6,614 | 3,336 |
| Education | 1,250 | - | 1,250 |
| Miscellaneous | 5,100 | 6,273 | (1,173) |
| Capital outlay | 25,000 | 22,758 | 2,242 |
| **Total Revaluation** | $ 1,501,710 | $ 1,348,283 | $ 153,427 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **INDIGENT** | | | |
| Salaries | $ 135,600 | $ 52,869 | $ 82,731 |
| Benefits | 63,800 | 19,410 | 44,390 |
| Travel | 4,400 | - | 4,400 |
| Supplies | 11,400 | 2,007 | 9,393 |
| Utilities | 1,200 | - | 1,200 |
| Professional services | 1,294,300 | 635,056 | 659,244 |
| Repairs and maintenance | 2,000 | 1,012 | 988 |
| Rent and leases | 10,000 | - | 10,000 |
| Miscellaneous | 98,500 | 130,667 | (32,167) |
| Contracts | 102,000 | 13,750 | 88,250 |
| Transcripts | 300 | - | 300 |
| **Total Indigent** | $ 1,723,500 | $ 854,771 | $ 868,729 |
| **SANITARY LANDFILL** | | | |
| Salaries | $ 1,822,600 | $ 1,765,116 | $ 57,484 |
| Benefits | 1,037,000 | 958,961 | 78,039 |
| Travel | 9,000 | 4,919 | 4,081 |
| Supplies | 83,500 | 94,592 | (11,092) |
| Utilities | 40,800 | 37,006 | 3,794 |
| Fuel | 415,000 | 491,045 | (76,045) |
| Professional services | 208,000 | 247,956 | (39,956) |
| Repairs and maintenance | 1,712,500 | 1,830,516 | (118,016) |
| Rent and leases | 410,000 | 379,406 | 30,594 |
| Services | 6,000 | 1,505 | 4,495 |
| Miscellaneous | 3,500 | 1,394 | 2,106 |
| Contracts | 735,000 | 538,669 | 196,331 |
| Capital outlay | 3,015,000 | 1,983,364 | 1,031,636 |
| **Total Solid Waste** | $ 9,497,900 | $ 8,334,449 | $ 1,163,451 |
| **CRISIS CENTER** | | | |
| Miscellaneous | $ 75,000 | $ 71,861 | $ 3,139 |
| **Total Crisis Center** | $ 75,000 | $ 71,861 | $ 3,139 |
| **CONSOLIDATED ELECTIONS** | | | |
| Salaries | $ 75,300 | $ 66,190 | $ 9,110 |
| Benefits | 53,500 | 39,264 | 14,236 |
| Travel | 3,380 | - | 3,380 |
| Supplies | 37,700 | 19,671 | 18,029 |
| Professional services | 4,500 | 15 | 4,485 |
| Repairs and maintenance | 73,000 | 92 | 72,908 |
| Rent and leases | 900 | 226 | 674 |
| Services | 20,000 | 3,183 | 16,817 |
| Miscellaneous | 900 | 2,247 | (1,347) |
| Contracts | 156,470 | 383 | 156,087 |
| Capital outlay | - | - | - |
| **Total Consolidated Elections** | $ 425,650 | $ 131,271 | $ 294,379 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **JUNIOR COLLEGE TUITION** | | | |
| Education | $ - | $ - | $ - |
| Miscellaneous | - | - | - |
| **Total Junior College Tuition** | $ - | $ - | $ - |
| **WEEDS** | | | |
| *General* | | | |
| Salaries | $ 240,200 | $ 166,419 | $ 73,781 |
| Benefits | 111,300 | 90,114 | 21,186 |
| Travel | 2,650 | 1,101 | 1,549 |
| Supplies | 62,850 | 56,582 | 6,268 |
| Utilities | 4,255 | 1,639 | 2,616 |
| Fuel | 14,100 | 8,287 | 5,813 |
| Professional services | 200 | 0 | 200 |
| Repairs and maintenance | 29,240 | 29,519 | (279) |
| Rent and leases | 1,200 | - | 1,200 |
| Miscellaneous | 550 | 1,318 | (768) |
| Services | 3,200 | 319 | 2,881 |
| Education | 600 | 906 | (306) |
| Capital outlay | 38,000 | 23,463 | 14,537 |
| Department totals | $ 508,345 | $ 379,667 | $ 128,678 |
| *Noxious Weeds* | | | |
| Travel | $ 3,000 | $ 592 | $ 2,408 |
| Supplies | 120,800 | 97,607 | 23,193 |
| Utilities | 2,240 | - | 2,240 |
| Repairs and maintenance | 19,700 | 8,295 | 11,405 |
| Education | 6,000 | 856 | 5,144 |
| Miscellaneous | 600 | 500 | 100 |
| Capital outlay | - | - | - |
| Department totals | 152,340 | 107,850 | 44,490 |
| **Total Weeds** | $ 660,685 | $ 487,517 | $ 173,168 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **EMERGENCY COMMUNICATIONS** | | | |
| Salaries | $ 575,700 | $ 483,091 | $ 92,609 |
| Benefits | 264,450 | 215,579 | 48,871 |
| Travel | 40,000 | 8 | 39,992 |
| Supplies | 145,000 | 209,242 | (64,242) |
| Utilities | 191,000 | 149,125 | 41,875 |
| Fuel | 6,200 | 5,007 | 1,193 |
| Professional services | 45,000 | 16,731 | 28,269 |
| Repairs and maintenance | 53,500 | 201,421 | (147,921) |
| Rent and leases | 35,000 | 31,695 | 3,305 |
| Miscellaneous | 42,000 | 2,927 | 39,073 |
| Contracts | 540,420 | 240,921 | 299,499 |
| Education | 8,000 | 11 | 7,989 |
| Capital outlay | 950,000 | 180,841 | 769,159 |
| **Total Emergency Communications** | $ 2,896,270 | $ 1,736,599 | $ 1,159,671 |
| **VETERANS' MEMORIAL** | | | |
| Miscellaneous | $ 29,000 | $ 28,981 | $ 19 |
| **Total Veterans' Memorial** | $ 29,000 | $ 28,981 | $ 19 |
| **HISTORICAL SOCIETY** | | | |
| Miscellaneous | $ - | $ - | $ - |
| **Total Historical Society** | $ - | $ - | $ - |
| **3-B JUVENILE DETENTION CENTER** | | | |
| Salaries | 916,000 | 783,694 | 132,306 |
| Benefits | 448,200 | 379,601 | 68,599 |
| Travel | 3,100 | 1,065 | 2,035 |
| Supplies | 31,750 | 26,011 | 5,739 |
| Utilities | 12,500 | 10,081 | 2,419 |
| Fuel | 10,900 | 5,362 | 5,538 |
| Professional services | 65,500 | 62,067 | 3,433 |
| Repairs and maintenance | 12,800 | 11,692 | 1,108 |
| Rent and leases | 1,500 | 551 | 949 |
| Education | 2,300 | 1,151 | 1,149 |
| Services | 50 | 246 | (196) |
| Contracts | 64,000 | 60,147 | 3,853 |
| Miscellaneous | 5,000 | 275 | 4,725 |
| Capital outlay | 75,000 | 3,948 | 71,052 |
| **Total 3-B Juvenile Detention Center** | $ 1,648,600 | $ 1,345,891 | $ 302,709 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**
**For the Year Ended September 30, 2021**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **AMBULANCE DISTRCT** | | | |
| Contracts | $ 2,872,872 | $ 2,974,708 | $ (101,836) |
| Miscellaneous | 300,000 | 196,524 | 103,476 |
| **Total Ambulance District** | $ 3,172,872 | $ 3,171,232 | $ 1,640 |
| **TOTAL SPECIAL REVENUE** | $ 76,827,097 | $ 64,969,584 | $ 11,857,513 |
| **DEBT SERVICE** | | | |
| Miscellaneous | $ - | $ 14,258 | $ (14,258) |
| **Total Debt Service** | $ - | $ 14,258 | $ (14,258) |
| **TOTAL DEBT SERVICE FUND TYPES** | $ - | $ 14,258 | $ (14,258) |
| **TOTAL GOVERNMENTAL FUND TYPES** | $ 96,460,974 | $ 80,187,084 | $ 16,273,890 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS**
**For the Year Ended September 30, 2021**

| | | |
|---|---|---|
| Total expenditures - budgetary basis | $ | 80,187,084 |
| Capital assets acquired from sale of assets | | 175,665 |
| Capital assets acquired from government grant (ARPA) | | 1,173,138 |
| Expenditures reclassified as prepaid expenses | | 227,424 |
| Expenditures associated with accounts payable at year end | | (355,021) |
| Total expenditures - GAAP basis | $ | 81,408,290 |

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

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

### *INDEPENDENT AUDITOR'S REPORT*

**The Honorable Board of County Commissioners**
**Bonneville County, Idaho**
**Idaho Falls, Idaho**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bonneville County, Idaho as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Bonneville County, Idaho's basic financial statements, and have issued our report thereon dated November 30, 2022.

*Internal Control Over Financial Reporting*

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2021-001 to be a material weakness.

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



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***Compliance and Other Matters***

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

***Bonneville County's Response to Findings***

Bonneville County's response to findings identified in our audit is described in the accompanying schedule of findings and responses. Bonneville County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

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

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
November 30, 2022

**BONNEVILLE COUNTY - STATE OF IDAHO**
**SCHEDULE OF FINDINGS AND RESPONSES**
**For the Year Ended September 30, 2021**

**Material Weakness in Internal Control Over Financial Reporting – Untimely Bank Reconciliations and Timing Issues Between the Clerk and the Treasurer's Office**

**Finding 2021-001**

*Criteria*: Internal controls over financial reporting require timely entering of transactions and reconciliation of those transactions.

*Condition*: In July 2021, a cashier's draft was authorized for the purchase of land and building directly from the bank. This transaction was outside of the normal operations and controls established within the County. As a result, the transaction was not posted on the general ledger until the bank statement was reconciled in January 2022, several months after the close of the fiscal year. The transaction was then posted in the incorrect accounting year and period.

*Cause*: Transaction created outside of normal operations and controls and the untimely reconciliation of bank statements beyond the end of the fiscal year.

*Effect or Potential Effect:* Without the reconciling of the bank statements in a timely manner, the risk significantly increases that errors and fraud, including the misappropriation of assets, could occur and not be detected in a timely manner. It was noted during the audit that a building and land were purchased during the fiscal year without an expense being recorded. In discussing this with the Clerk's office, the transaction was found to be posted 4 months after the close of the fiscal year. Without correction this late posting would result in materially misstated financial statements for 2 years.

*Recommendation*: We recommend transactions follow existing procedures and controls that are in place, and that the reconciliation of accounts and balancing between the Treasurer's office and Clerk's office be made timely basis after the close of each month when the bank statements are received.

*Management Views*:

We have reviewed the findings from the Fiscal Year 2021 audit and agree with the Conditions, Causes, and Effect or Potential Effects that you have noted in Finding 2021-001. Finding 001 discusses timely entering of transactions and the reconciliation of those transactions.

You recommended that we follow existing procedures and controls that are in place and that balancing between the Treasurer's office and the Clerk's office be made in a timely basis.

The Bonneville County Clerk's Office will meet with the Treasurer's office on a regular basis to review bank reconciliations. The meetings will take place every other month at a minimum and preferably will take place monthly. Any exceptions identified in the bank account reconciliations will be corrected and the entry will be made into the correct accounting period.

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

## INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners**
**Bonneville County, Idaho**
**Idaho Falls, Idaho**

### Report on Compliance for Each Major Federal Program

We have audited Bonneville County's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Bonneville County's major federal programs for the year ended September 30, 2021. Bonneville County's major federal programs are identified in the summary of auditor's results section of accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bonneville County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bonneville County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### Opinion on Each Major Federal Program

In our opinion, Bonneville County complied, in all material respects, with the types of compliance requirements



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referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

**Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
November 30, 2022

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**BONNEVILLE COUNTY - STATE OF IDAHO**
**SCHEDULE OF FEDERAL AWARDS**
**CASH BASIS**
**For the Year Ended September 30, 2021**

| FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE | FEDERAL ASSISTANCE LISTING NUMBER | PASS-THROUGH IDENTIFYING NUMBER | PROVIDED TO SUB-RECIPIENTS | TOTAL FEDERAL EXPENDITURES |
|---|---|---|---|---|
| **INDIRECT GRANTS** | | | | |
| ***U.S. DEPARTMENT OF AGRICULTURE*** | | | | |
| Passed through Idaho State Superintendent of Public Instruction | | | | |
| School Breakfast - Supt. of Public Instruction | 10.553 | 2020,2021N109947 | $ - | $ 6,714 |
| National School Lunch - Supt. of Public Instruction | 10.555 | 202121N109947 | | 11,940 |
| Total Cluster | | | - | 18,654 |
| Total - U. S. Department of Agriculture | | | - | 18,654 |
| ***DEPARTMENT OF JUSTICE*** | | | | |
| Passed through Idaho State Police | | | | |
| Edward Byrne Memorial Justice Assistance Grant (Indirect) | 16.738 | 2018-DJ-BX-0282 | | 65,677 |
| Edward Byrne Memorial Justice Assistance Grant (Direct) | 16.738 | 2020-DJ-BX-0599 | | 5,067 |
| Total Cluster | | | - | 70,744 |
| Passed through the Idaho Attorney General | | | | |
| Missing Children | 16.543 | 348 | - | 6,323 |
| Total - Department of Justice | | | - | 77,067 |
| ***DEPARTMENT OF TRANSPORTATION*** | | | | |
| Passed through the Idaho Department of Transportation | | | | |
| State and Community Highway Safety | 20.600 | 260 | - | 9,458 |
| National Priority Safety Programs | 20.616 | 260 | - | 7,182 |
| Total Cluster | | | - | 16,640 |
| Highway Planning and Construction | 20.205 | 260 | | 3,846 |
| Total - Department of Transportation | | | $ - | $ 20,486 |
| ***DEPARTMENT OF TREASURY*** | | | | |
| Passed through the Idaho Office of the Governor | | | | |
| COVID-19-Coronavirus Relief Fund | 21.019 | 20-1892-0-1-806 | $ - | $ 6,717,911 |
| COVID-19-Coronavirus Relief Fund | 21.019 | 20-1892-0-1-806 | - | 2,889,969 |
| Total Department of Treasury | | | - | 9,607,880 |
| ***ELECTION ASSISTANCE COMMISSION*** | | | | |
| Passed through the Idaho Secretary of State | | | | |
| HAVA Election Security Grants | 90.404 | ID20101001-01 | - | 64,570 |
| | | ID20101CARES-01 | - | 112,152 |
| Total Election Assistance Commission | | | - | 176,722 |

| FEDERAL GRANTOR<br>PASS THROUGH STATE OF IDAHO<br>PROGRAM TITLE | FEDERAL ASSISTANCE LISTING NUMBER | PASS-THROUGH IDENTIFYING NUMBER | PROVIDED TO SUB-RECIPIENTS | TOTAL FEDERAL EXPENDITURES |
|---|---|---|---|---|
| ***DEPARTMENT OF HOMELAND SECURITY*** | | | | |
| Passed through the Idaho Department of Parks and Recreation | | | | |
| Boating Safety Financial Assistance | 97.012 | 14.01.16 | - | 59,844 |
| Passed through the Idaho Military Division | | | | |
| Emergency Management Performance | 97.042 | EMS2020EP00003 | - | 80,754 |
| Fire Management Assistance Grant | 97.046 | FM-5151-FMAG-ID | - | 1,073,069 |
| Homeland Security Grant | 97.067 | EMW2020SS00070 | | |
| | | EMW2019SS00047 | - | 162,185 |
| Total - Department of Homeland Security | | | - | 1,375,852 |
| **OTHER DIRECT GRANTS** | | | | |
| ***DEPARTMENT OF TREASURY*** | | | | |
| Coronavirus State and Local Fiscal Recovery | 21.027 | | - | 1,223,313 |
| Total - Department of Treasury | | | - | 1,223,313 |
| **TOTAL FEDERAL AWARDS** | | | $ - | $ 12,499,974 |

**BONNEVILLE COUNTY - STATE OF IDAHO**
**NOTES TO THE SCHEDULE OF EXPENDITURES OF**
**FEDERAL AWARDS - CASH BASIS**
**For the Year Ended September 30, 2021**

## NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The County has elected to not use the allowed de minimus 10% indirect cost rate.

**BONNEVILLE COUNTY - STATE OF IDAHO**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**For the Year Ended September 30, 2021**

## SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

| | | |
|---|---|---|
| Type of auditor's report issued: | | Unmodified |
| Internal Control Over Financial Reporting: | | |
| Material weaknesses identified | x Yes | ___ No |
| Significant deficiency identified | ___ Yes | X No |
| Noncompliance material to financial statements noted | ___ Yes | X No |

Federal Awards

| | | |
|---|---|---|
| Internal control over major programs: | | |
| Material weakness identified | ___ Yes | X No |
| Significant deficiency identified | ___ Yes | X None Reported |
| Type of auditor's report issued on compliance for major programs: | | Unmodified |
| Audit findings required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)? | ___ Yes | X No |

Identification of Major Programs:

| | | |
|---|---|---|
| 21.019 | COVID-19 Coronavirus Relief Fund | $ 9,607,880 |
| 21.027 | Coronavirus State and Local Fiscal Recovery | $ 1,223,313 |

| | | |
|---|---|---|
| Dollar threshold used to distinguish Type A and Type B programs: | | $ 750,000 |
| Auditee qualified as low-risk auditee | ___ Yes | X No |

## SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**BONNEVILLE COUNTY - STATE OF IDAHO**
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**
**For the Year Ended September 30, 2021**

**PRIOR YEAR FEDERAL AWARD QUESTIONED COSTS**
None

**FINDINGS**
None