BANNOCK COUNTY
STATE OF IDAHO

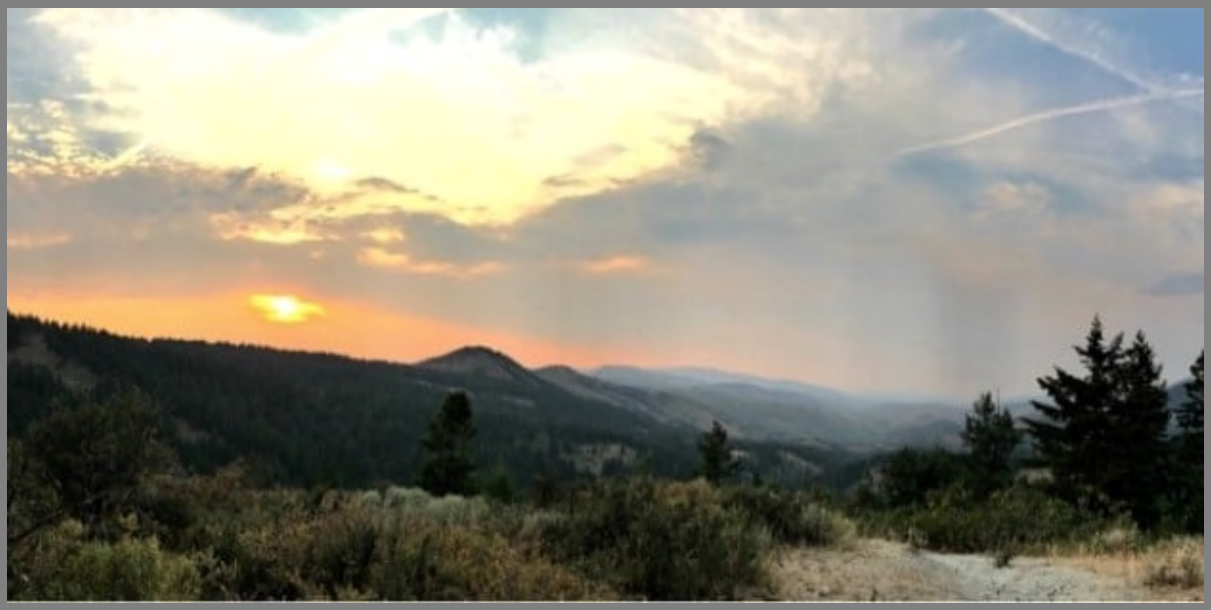


Photo by Dan Kendall

2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2022

JASON C. DIXON, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY

STATE OF IDAHO

2022

ANNUAL COMPREHENSIVE

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

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BANNOCK COUNTY, IDAHO

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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Kristi Klauser, Comptroller
Auditing/Accounting Office
Phone (208) 236-7335



Bannock County Courthouse
624 E. Center, Room 104
Pocatello, ID 83201-6274

- JASON C. DIXON -
Clerk of the District Court – Auditor – Recorder

September 14, 2023

To the Board of County Commissioners
And the Citizens of Bannock County, Idaho:

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of Bannock County, Idaho ("County"), for the fiscal year ended September 30, 2022. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

WIPFLI, LLP a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2022, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to complement the letter of transmittal and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. The most current population estimate of Bannock County is 89,517. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 56,000.

A three member elected commission with overlapping terms governs the County. Responsibilities of the County Commissioners include passing ordinances and resolutions, adopting the budget, and appointing the heads of various departments. Other elected officials within the County are Clerk/Auditor/Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer.

The County provides a full range of services under its general governmental functions. These services include public safety and protection, sanitation services, health and social services, culture and recreation, road and bridge construction and maintenance, planning and zoning, and general administrative services. Also included are services related to property assessment, budget development and administration, financial management, tax collection and investment of County assets, judicial administration, public records management, elections administration, and jury management. In addition, sanitation, emergency communications services, and Bannock County Events, are provided under an enterprise fund concept, with user charges providing revenue to pay operating expenses.

The County Commission is required to annually adopt a final budget by no later than the second Monday in September. This annual budget serves as the foundation for Bannock County's financial planning and control. The budget is prepared by fund, department, activity, and object. Each elected official and department manager submits, for approval, a budget request of operating and capital expenditure appropriations to the Bannock County Clerk. The Clerk submits to the Board of County Commissioners such department requests including an alternative recommendation, if needed, as the Clerk is obliged to provide possible funding sources to the Board with such recommendations. The Board then considers and contrasts or modifies such budget considerations for public hearing before approval. In addition, the County maintains ongoing budgetary controls throughout the operating year. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual adopted budget process, Idaho Budget Statutes, and Federal Regulation. Activities of the federal, special revenue, and enterprise funds are included in the annual appropriated budget.

The adopted budget is then integrated with the County's accounting system to ensure reasonable and timely management control over spending throughout the year. The amount of budgetary control (level at which expenditures cannot legally exceed the appropriated amount) is established for personnel services and other charges and services (including capital outlay) at the department level for the General and Justice Funds. All other funds, except for emergency expenditures as defined by Idaho Code 31-1608, are managed and accounted for at the fund level. Final budget amounts are as originally adopted or as amended either by judicial order or through scheduled budget hearing procedures for receipt of unanticipated revenues as allowed by Idaho Statute.

The County does not utilize encumbrance accounting.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The accompanying ACFR includes the financial activities of the County. The County has no component units.

Local Economy

Bannock County is diverse in an economic sense and has tended to remain more resilient during major economic shifts, in part, because of that diversity. Pocatello is the home of Idaho State University, one of Idaho's three principal universities. This factor and other unique geographical features have served to allow the Bannock County area to be an economic, recreational, and cultural hub of Eastern Idaho.

The government sector provides many jobs to the Bannock County area with agencies such as Idaho State University, the Idaho Women's Correctional Facility, FBI, US Federal Court House, US Forest Service, BLM, Idaho Fish and Game, and local cities and school districts. Bannock County is benefiting from expanding research and energy programs at Idaho State University and ON Semiconductors. Our FBI facility has recently expanded and plays a key role in our economy.

As of September 30, 2022, local unemployment is 2.5 percent while the state average was 2.8 percent; both were lower than the national average rate of 3.5 percent. Major industries with headquarters or divisions located within the County or in proximity, include fertilizer and chemical manufacturers, computer microchip manufacturers, and producers of electrical utility services. The federal government also has a major economic presence in the area, with the Idaho National Laboratory (INL), the largest employer in southeastern Idaho.

Long-term Financial Planning

Bannock County is conservative in its approach to budget and operations. Ongoing costs are covered through annual revenues and reserves are used for capital and one time purchases.

Current major projects include the continued implementation of a new accounting system that includes a Human Resource/Payroll module, as well as, continued work at our landfill on groundwater remediation, cell expansion, and gas wells in existing cells. The accounting system should assist with transparency and department access to financial information. The landfill projects are associated with ensuring clean water utilizing remediation methods, expanded use through cell expansion and revenue growth for the methane gas production with gas well drillings.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bannock County for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the twenty-ninth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. It is believed that the current comprehensive annual financial report continues to meet the Certificate of Achievement requirements and will be submitted to the GFOA to determine its eligibility for another certificate.

In closing, a brief recognition is in order for the fine work and exceptional efforts put forth by my auditing staff. This dedicated staff is first rate and highly regarded. Their dedication remains a real benefit to the County and our ability to serve and safeguard public assets successfully. This report, while significant in scope, is but a small reflection of the many hours given to assure the success of this document and our continued commitment to providing a professional level of services.

This annual financial report for Bannock County is, hereby, offered to the Board of County Commissioners, interested parties, and the citizens of Bannock County for their consideration.

Respectfully submitted,



Jason C. Dixon
County Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Bannock County
Idaho

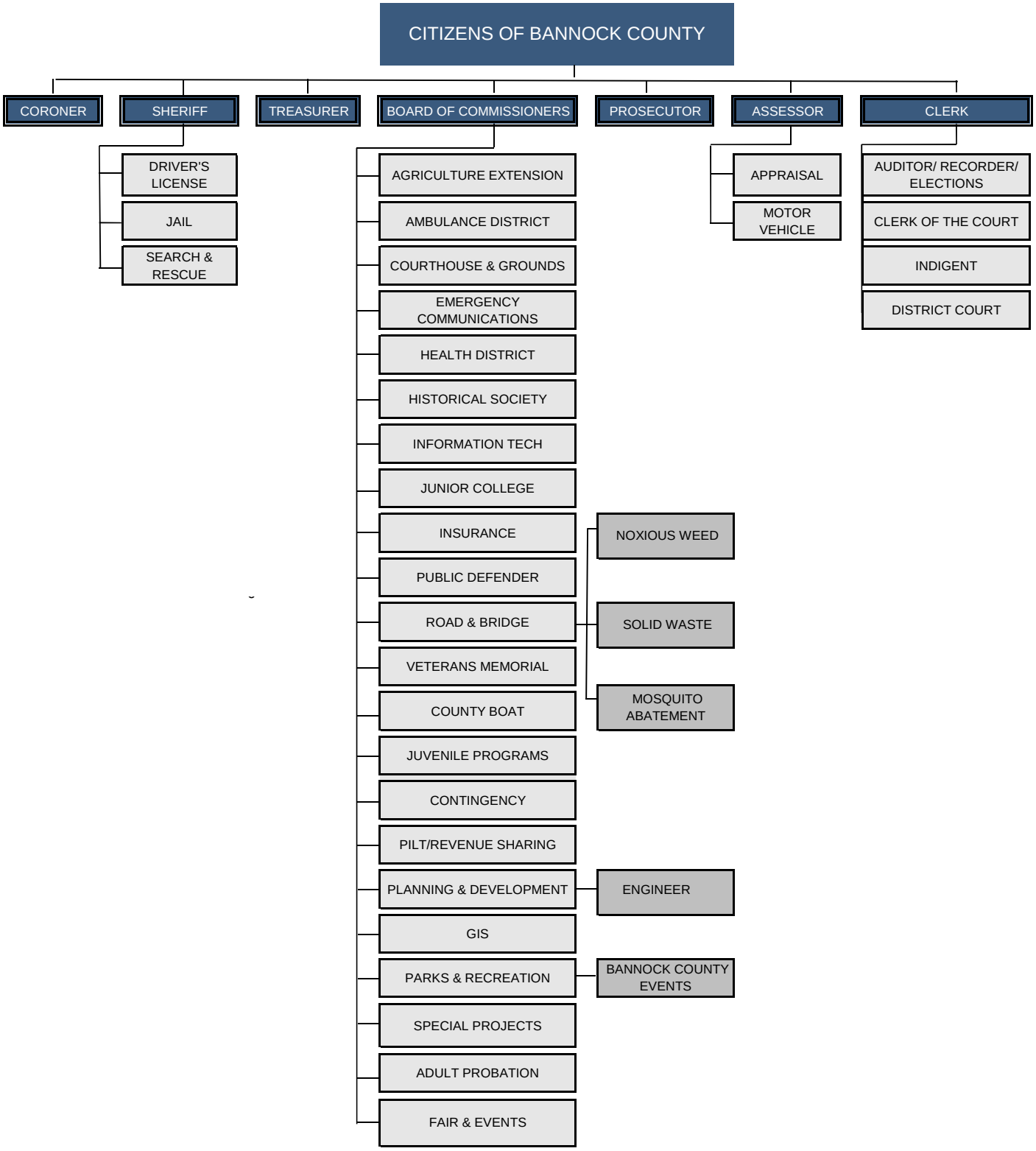
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
September 30, 2022



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2022

MEMBERS OF UNITED STATES CONGRESS

Mike Crapo	(01/06/99)	United States Senator
James E. Risch	(01/06/09)	United States Senator
Russ Fulcher	(01/14/19)	Representative in 1st Congressional District
Mike Simpson	(01/06/99)	Representative in 2nd Congressional District

MEMBERS OF STATE LEGISLATURE

Executive

Brad Little	(01/14/19)	Governor
Janice McGeachin	(01/14/19)	Lieutenant Governor
Lawerence Denney	(01/15/15)	Secretary of State
Lawrence G. Wasden	(01/06/03)	Attorney General
Brandon D. Woolf	(10/15/12)	Controller
Julie A. Ellsworth	(01/14/19)	State Treasurer
Sherri Ybarra	(01/15/15)	Superintendent of Public Instruction

Legislative District No. 28

Jim Guthrie	(2011)	State Senator
Randy Armstrong	(2017)	State Representative, Position A
Kevin Andrus	(2019)	State Representative, Position B

Legislative District No. 29

Mark Nye	(2017)	State Senator
Dustin Manwaring	(2021)	State Representative, Position A
James D Ruchti	(2021)	State Representative, Position B

ELECTED COUNTY OFFICERS

Ernie Moser	(01/14/19)	Commissioner District #1
Jeff Hough	(06/26/20)	Commissioner District #2
Terrel "Ned" Tovey	(01/09/17)	Commissioner District #3
Stephen Herzog	(01/14/13)	Prosecuting Attorney
Jason C. Dixon	(01/14/19)	Clerk-Auditor-Recorder
Jennifer Clark	(01/14/19)	Treasurer
Sheri Davies	(01/14/19)	Assessor
Tony Manu	(07/01/20)	Sheriff
Torey Danner	(08/03/21)	Coroner

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2022

DEPARTMENT HEADS

Adam McKinney	Data Processing
Scott Crowther	Events Center/Wellness Complex
Melissa Hartman	Veterans Office
Ryan O'Hearn, Pocatello Fire Chief	Ambulance District
Shantal Laulu	Indigent
Ryan Belnap	Personnel and Risk Management
Reed Findlay, U of I Educator	Extension Services
Kiel Burmester	Road and Bridge/Solid Waste
Seth Scott	Juvenile Detention

SIXTH JUDICIAL DISTRICT OFFICIALS
(Bannock County is in the Sixth Judicial District)

Robert Naftz	(2009)	Administrative District Judge
Mitchell W. Brown	(2008)	District Court Judge
Javier L Gabiola	(2020)	District Court Judge
Rick Carnaroli	(2018)	District Court Judge
Bryan Murray	(1994)	Juvenile Magistrate Judge
David R. Kress	(2009)	Magistrate Court Judge
Aaron N. Thompson	(2018)	Magistrate Court Judge
Scott Axline	(2013)	Magistrate Court Judge
Paul S. Laggis	(2008)	Magistrate Court Judge
David A. Hooste	(2015)	Magistrate Court Judge
Tippi Jarman	(2021)	Magistrate Court Judge
Thomas W. Clark	(2009)	Magistrate Court Judge
Eric S. Hunn	(2002)	Magistrate Court Judge
R. Todd Garbett	(2012)	Magistrate Court Judge
Kerry Hong	(2017)	Trial Court Administrator

BANNOCK COUNTY, IDAHO

CLASSIFICATION OF FUNDS

Category	Type	Name	Classification
Governmental	General	Clerk-Auditor-Recorder	General Government
		Assessor	General Government
		Treasurer	General Government
		Sheriff/Jail	Public Safety
		Commissioners	General Government
		Coroner	Health
		Clerk of District Court	Legal and Judicial
		County Operations	General Government
		Courthouse and Grounds	General Government
		Contingency	General Government
		Agriculture Extension	Agriculture
		Data Processing	General Government
		Juvenile Probation	Legal and Judicial
		Planning and Development	General Government
		Health Insurance	General Government
		Adult Probation	Legal and Judicial
		Liability Insurance	General Government
		Mailroom	General Government
		Special Projects	General Government
		SHARE	Legal and Judicial
		GIS	General Government
Governmental	Special Revenue - Major	Road and Bridge	Roads
		Justice Fund:	
		Sheriff	Public Safety
		Prosecuting Attorney	Legal and Judicial
		Jail	Public Safety
		Ambulance District	Health
		Grants	General Government, Public Safety, Health, Legal and Judicial, Roads Culture and Recreation
Governmental	Special Revenue - Other	District Court	Legal and Judicial
		Fair District	Culture and Recreation
		Fair Maintenance	Culture and Recreation
		Fair Exhibit	Culture and Recreation
		Health District	Health
		Historical Society	Culture and Recreation
		Indigent	Welfare. Legal and Judicial
		Junior College	Culture and Recreation
		Parks & Rec/Event Center/Wellness Complex	Culture and Recreation
		Appraisal	General Government
		Veterans Memorial	Culture and Recreation
		Noxious Weed	Agriculture
		Mosquito Abatement	Health
		PILT	General Government
		Snowmobile	Culture and Recreation
		Opioid Settlement	Legal
		County Boat	Culture and Recreation
		Juvenile Facilities	Public Safety
Proprietary	Enterprise - Major	Solid Waste	Health
		Emergency Communications	Public Safety
		Bannock County Events	Cultural and Recreation

WIPFLI

1220 Whitewater Drive
Idaho Falls, ID 83402

208-522-5952
wipfli.com

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Bannock County, Idaho
Pocatello, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Bannock County, Idaho (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Bannock County, Idaho as of September 30, 2022, and 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bannock County, Idaho and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principal

As discussed in Note 1 of the financial statements, the Governmental Accounting Standards Board (GASB) issued GASB Statement No, 87 - Leases. The statement enhances the relevance and consistency of reporting for the leasing acitivities by establishing requirements for lease accounting based on the principle that leases are financings of underlying right-of-use assets. A lessee is required to recognize a lease liability and intangible right-of-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bannock County, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bannock County, Idaho’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bannock County, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, the budgetary comparison information, and other required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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 responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introduction, capital asset schedules, schedule of expenditure of federal awards and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* , we have also issued our report dated September 14, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Bannock County, Idaho's 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 the County's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
CPAs and Consultants

Idaho Falls, Idaho
September 14, 2023

Management's Discussion and Analysis

As management of Bannock County, we offer readers of Bannock County's financial statements this narrative overview and analysis of the financial activities of Bannock County for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1 of this report.

Financial Highlights

- The assets and deferred outflows of Bannock County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $107,567,657 (net position). Of this amount, $42,230,784 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by $3,772,437.
- At the end of the current fiscal year, total fund balance for the General Fund was $17,044,142 or 87 percent of total General Fund expenditures.
- Employee health insurance expenditures came in $335,717 over budget, this has been consistent for the last two years.
- Bannock County allowed 59 percent of the $4,221,507 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Bannock County's basic financial statements. Bannock County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of Bannock County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Bannock County's assets, deferred outflows, liabilities and deferred inflows with the differences reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Bannock County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Bannock County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Bannock County include general government, public safety, road and bridge, health and welfare, culture and recreation, agriculture, and legal and judicial. The business-type activities of Bannock County include Solid Waste, Emergency Communications and Bannock County Events.

Bannock County has no component units.

The government-wide financial statements can be found on pages 21-22 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Bannock County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Bannock County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Bannock County maintains twenty-three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Justice Fund, Ambulance District Fund and Grant Funds, all of which are considered to be major funds. Data from the other eighteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Bannock County adopts annual budgets for most of its governmental funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-28 of this report.

Proprietary Funds. Bannock County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Bannock County uses enterprise funds to account for its Solid Waste, Emergency Communications and Bannock County Events. Bannock County uses no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Solid Waste, Emergency Communications, and Bannock County Events. All funds are considered to be major funds of Bannock County.

The basic proprietary fund financial statements can be found on pages 29-32 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Bannock County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 33-35 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 36-58 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Bannock County's budgetary reporting. Required Supplementary Information and pension schedules can be found on pages 59-67 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and additional fiduciary statements are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 71-100 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by $107,567,657 at the close of the most recent fiscal year.

One of the largest portions of Bannock County's net position (61 percent) reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure, and right of use assets), less any accumulated depreciation/amortization and related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to provide services to citizens. These assets are not available for future spending. Although Bannock County's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

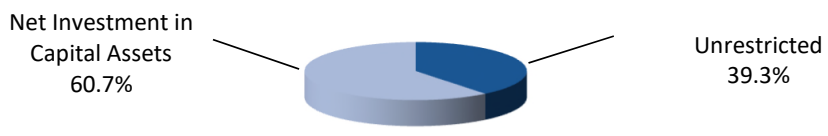
Bannock County's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and Other Assets	$ 78,937,429	$ 64,892,895	$ 8,409,284	$ 9,822,158	$ 87,346,713	$ 74,715,053
Capital Assets	28,087,989	25,654,296	39,493,551	34,131,803	67,581,540	59,786,099
Total Assets	107,025,418	90,547,191	47,902,835	43,953,961	154,928,253	134,501,152
Deferred Outflows of Resources	11,894,497	7,095,236	291,130	179,867	12,185,627	7,275,103
Total Assets and Deferred Outflows of Resources	$ 118,919,915	$ 97,642,427	$ 48,193,965	$ 44,133,828	$ 167,113,880	$ 141,776,255
Liabilities:						
Long-Term Liabilities Outstanding	$ 30,099,639	$ 6,083,419	$ 7,996,811	$ 6,318,039	$ 38,096,450	$ 12,401,458
Other Liabilities	20,438,051	11,434,844	554,584	736,255	20,992,635	12,171,099
Total Liabilities	50,537,690	17,518,263	8,551,395	7,054,294	59,089,085	24,572,557
Deferred Inflows of Resources	420,120	12,984,477	37,018	424,001	457,138	13,408,478
Total Liabilities and Deferred Inflows of Resources	50,957,810	30,502,740	8,588,413	7,478,295	59,546,223	37,981,035
Net Position:						
Net Investment in Capital Assets	26,589,480	25,654,296	38,747,393	34,131,803	65,336,873	59,786,099
Unrestricted	41,372,625	41,485,391	858,159	2,523,730	42,230,784	44,009,121
Total Net Position	67,962,105	67,139,687	39,605,552	36,655,533	107,567,657	103,795,220
Total Liabilities, Deferred Inflows, and Net Position	$ 118,919,915	$ 97,642,427	$ 48,193,965	$ 44,133,828	$ 167,113,880	$ 141,776,255

Prior year balances were not restated for prior period adjustments or the implementaion of GASB Statement No. 84.

The majority of Bannock County's net position (61 percent) is net investment in capital assets. The remaining balance of $42,230,784 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Government Net Position at 2022



At the end of the current fiscal year, Bannock County is able to report positive balances in both categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's net position increased by $3,772,437 during the current fiscal year. The net investment in capital assets increased by $5,550,744. Unrestricted net position decreased by $1,778,337; which is comprised of a decrease in unrestricted net position for governmental activities of $112,766 and a decrease for business-type activities of $1,665,571.

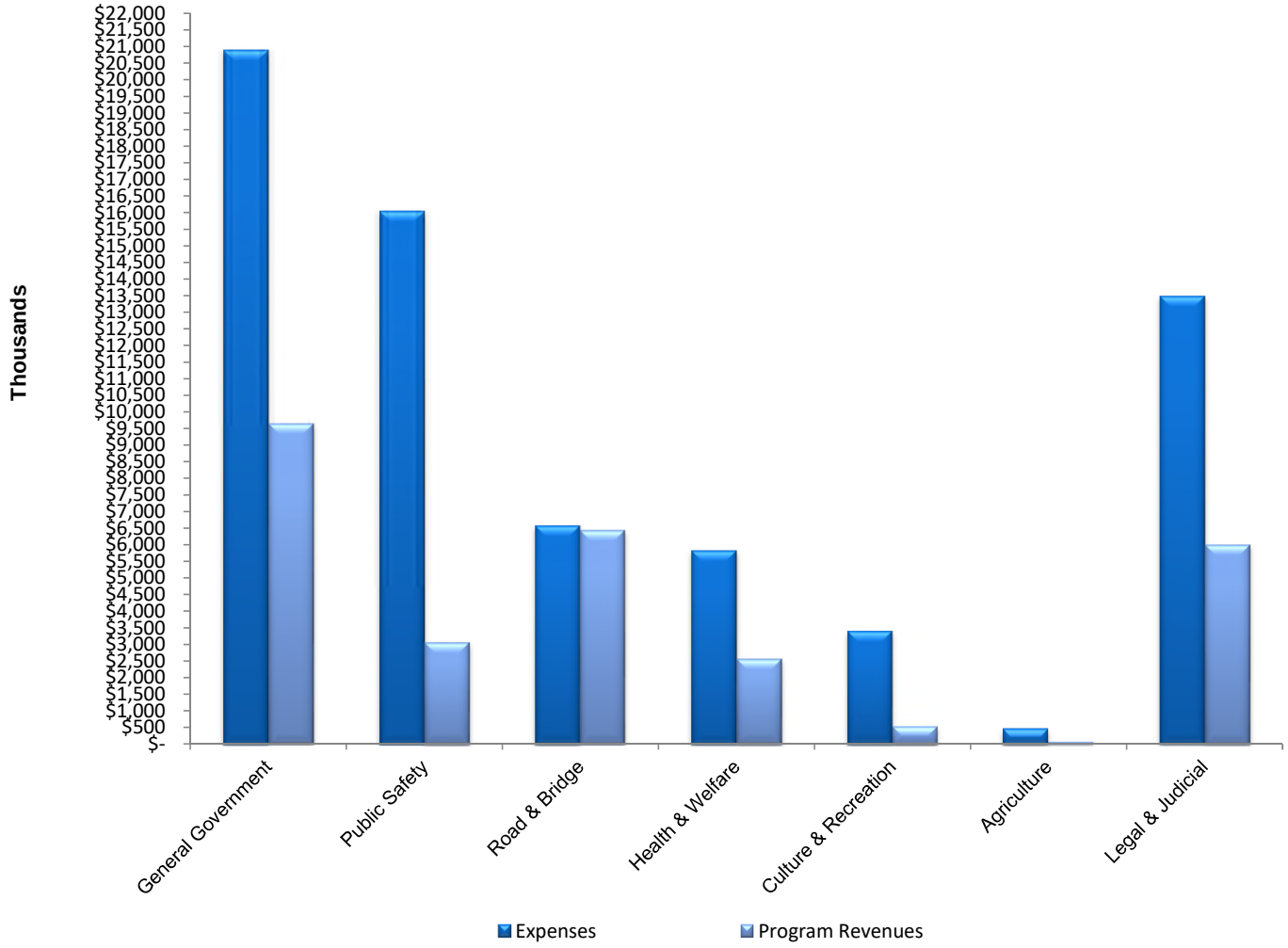
Bannock County's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	$ 17,499,634	$ 17,295,220	$ 9,086,900	$ 7,307,026	$ 26,586,534	$ 24,602,246
Operating Grants and Contributions	9,390,669	15,994,444	-	-	9,390,669	15,994,444
Capital Grants and Contributions	1,520,428	-	-	-	1,520,428	-
General Revenues:						
Property Taxes	29,517,922	26,228,731	-	-	29,517,922	26,228,731
Other Taxes	8,404,878	7,753,390	-	-	8,404,878	7,753,390
Other	1,089,768	(325,093)	89,878	(314,082)	1,179,646	(639,175)
Total Revenues	67,423,299	66,946,692	9,176,778	6,992,944	76,600,077	73,939,636
Expenses:						
General Government	20,888,758	15,504,878	-	-	20,888,758	15,504,878
Public Safety	16,023,206	14,667,950	-	-	16,023,206	14,667,950
Road and Bridge	6,550,766	6,162,610	-	-	6,550,766	6,162,610
Health and Welfare	5,818,004	5,106,890	-	-	5,818,004	5,106,890
Culture and Recreation	3,391,039	2,924,492	-	-	3,391,039	2,924,492
Agriculture	447,698	341,851	-	-	447,698	341,851
Legal and Judicial	13,481,410	12,827,352	-	-	13,481,410	12,827,352
Solid Waste	-	-	5,078,566	5,732,660	5,078,566	5,732,660
Emergency Communications	-	-	1,128,593	976,334	1,128,593	976,334
Bannock County Events.	-	-	19,600	-	19,600	-
Total Expenses	66,600,881	57,536,023	6,226,759	6,708,994	72,827,640	64,245,017
Increase (Decrease) in Net Position	822,418	9,410,669	2,950,019	283,950	3,772,437	9,694,619
Transfers In (Out)	-	(1,992,308)	-	-	-	(1,992,308)
Change in Net Position	822,418	7,418,361	2,950,019	283,950	3,772,437	7,702,311
Net Position - Beginning	67,139,687	59,721,326	36,655,533	36,371,583	103,795,220	96,092,909
Net Position - Ending	$ 67,962,105	$ 67,139,687	$ 39,605,552	$ 36,655,533	$ 107,567,657	$ 103,795,220

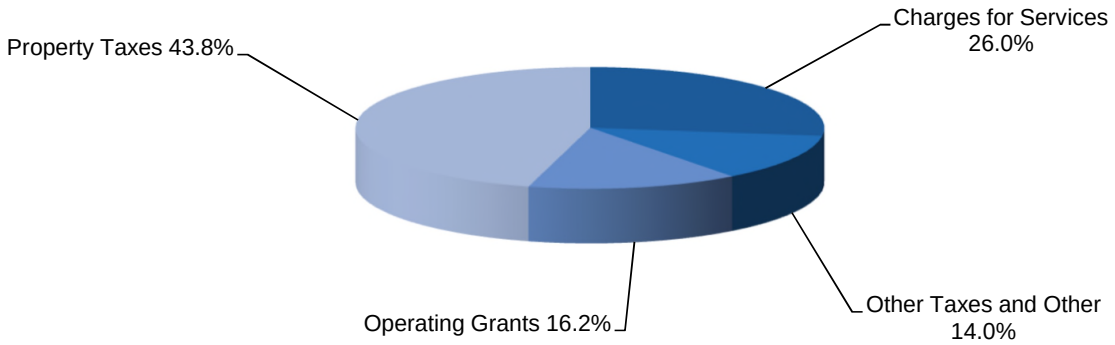
Governmental Activities. Governmental activities increased Bannock County's net position by $822,418, as compared to an increase of $7,418,361 in fiscal year 2021. For comparison purposes, operating grants and contributions decreased by $5 million. Property taxes inecreased as you would anticipate; sales tax and liquor sales increased while interest dropped drastically resulting in a investment loss of $2.1 million.

Expenditures increased due to the operational needs.

Expenses and Program Revenues - Governmental Activities



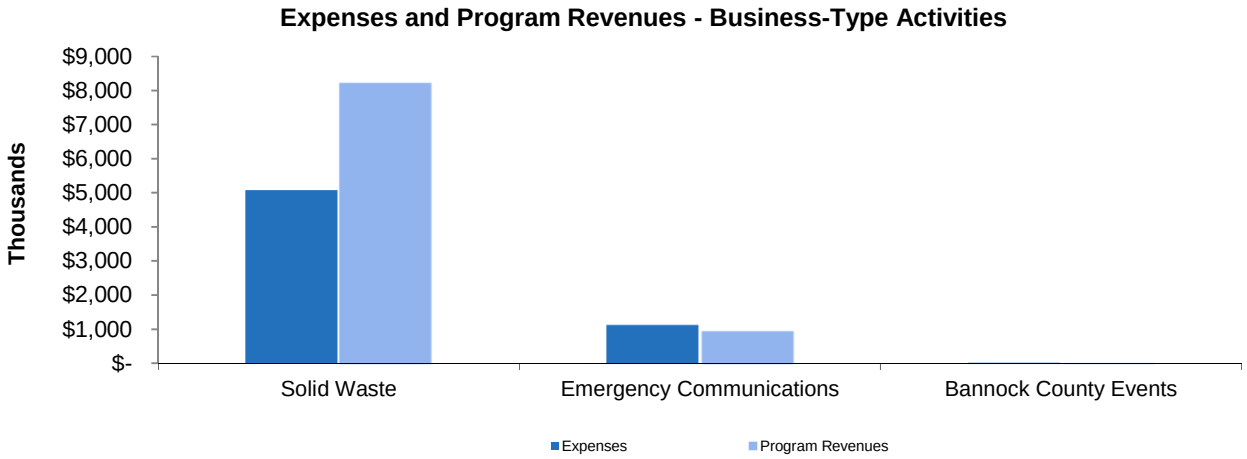
Revenues by Source - Governmental Activities

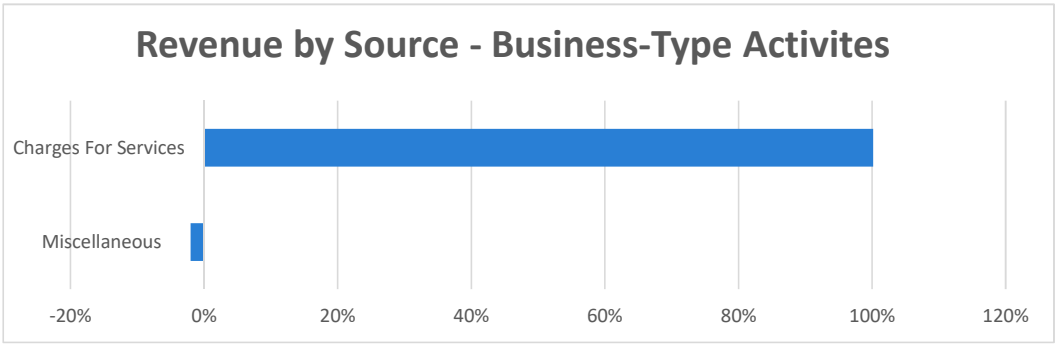


Even though property taxes (44 percent) provide the largest percentage of County revenue, charges for services (26 percent) and operating grants (16 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

Business-Type Activities. Business-type activities increased Bannock County's net position by $2,950,019. An increase occurred in net investment in capital assets by $4,615,590 and an decrease in unrestricted net position by $1,665,571.

When comparing charges for services, the landfill revenue increased $1,845,187 when compared to last fiscal year, this increase was from gate fees, permits, and a fee increase; the sale of energy remains the same. Revenue in emergency communications increased by $25,542 due to additional fees received. These revenue trends are slightly better than last fiscal year. Investment income was $6,295 less than fiscal year, for the landfill and consistent for emergency communications. Investment income for emergency communication resulted in a $20,577 loss. Bannock County Events had minimal revenue of $19,600 which matched expenditures; next year will reflect a full year of operations versus 1 month.





Financial Analysis of the Government's Funds

As noted earlier, Bannock County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, Bannock County's governmental funds reported combined ending fund balances of $57,616,632. Bannock County has non-spendable fund balances of $648,910 held for inventory. Restricted fund balance monies include grant programs totaling $2,526,895 and funding restricted programs of $969,404. Committed fund balance totals $15,962,771 to allow for cash flow for the first three months of the fiscal year before property tax dollars are collected. Assignments are the balance of Special Revenue Fund balance amounts held for spending by definition of the Special Revenue Fund. The General Fund also has assigned amounts for general government operations.

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $8,957,687. As a measure of the General Fund's liquidity, it may be useful to compare this unassigned fund balance to total fund expenditures. Unassigned fund balance represents 46 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund decreased by $565,644 at the end of the current fiscal year. It was anticipated to use $5.8 million in reserves. Revenues came in $1.8 million more than anticipated due to unanticipated revenue sharing and expenditures were underspent by $4 million.

The Justice Fund saw an increase in fund balance of $1,409,003. This increase was due to receipt of unanticipated revenues of $1 million which was mostly made up of increased sales tax funds.

The Road and Bridge Fund had an increase in fund balance by $2,065,406. It was anticipated to use reserves of $1,026,957 because revenues came in higher than anticipated and expenditures were underspent, the result was an increase to fund balance.

The Ambulance District Fund had an increase of fund balance by $189,888. It was anticipated to use more reserves but revenues came in higher than anticipated and expenditures were slightly overspent.

The Grant Funds had an increase in fund balance of $1,172,596. Revenues for grants may vary from expenditures when projects or activities continue into the next fiscal year.

Proprietary Funds. Bannock County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Solid Waste Fund at the end of the year was $424,767, the Emergency Communications Fund was $433,392 and the Bannock County Events was 0. The total change in net position for the Solid Waste Fund was an increase of $3,115,937, a decrease in the Emergency Communications Fund of $165,918, and 0 for Bannock County Events.

The Solid Waste Fund has been building reserves to cover remediation costs and other capital needs, such as liners to cover refuse as capacity space fills in cell 4. Operating and project costs will need to be managed to keep revenues in line with expenses.

The Emergency Communications net position decreased by $165,918 for the fiscal year. Revenues remained steady while expenses decreased. Projects will continue to be managed to ensure minimum reserves are maintained. We have been utilizing grant funds for projects when available.

The Bannock County Events fund is new for fiscal year 2022 with enough contributed money being used to cover the beginning expenses related to this fund. We only had one month of activity this fiscal year.

Other factors concerning the finances of these funds have already been addressed in the discussion of Bannock County's business-type activities.

General Fund Budgetary Highlights

During the current fiscal year, the general fund did not increase budget authority through unanticipated revenues, however, there was a need for budget reallocations within the same department as summarized below:

- Health insurance received rebates from prescriptions and stop loss rebates to help cover added insurance payments.
- Contingency monies of $40,000 was moved to Coroner operations.

Differences between the final amended budget and the actual results are summarized below:

- $213,000 was underspent in the Contigency Department; these funds were unspent in operating expenditures.
- $2,017,000 was underspent in the County Operations; these funds were unspent in operating expenditures.
- $109,000 was underspent in the Assessor Department; these funds were unspent in salaries, benefits, and operating expenditures.
- $54,000 was underspent in the Courthouse and Grounds Department; these funds were unspent in salaries, benefits and operating expenditures.
- $217,000 was underspent in the Clerk Department; these funds were unspent in salaries, benefits and operating expenditures.
- $335,000 was overspent in the Health Insurance Department; these funds were overspent on insurance claims.
- $291,000 was underspent in General Government Trusts on general operating expenditures.
- $3,000 was overspent in Liability Insurance due to an unanticipated increase in premiums.

Capital Asset and Debt Administration

Capital Assets. Bannock County's net investment in capital assets in governmental and business-type activities as of September 30, 2022, amounts to $65,336,873. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure (roads and bridges) and Lease Right of Use assets.

Major capital asset events during the current fiscal year included the following:

Governmental-Type Activities:

- Software for Clerk and Auditors $87,292.
- Bleachers for the fairgrounds $98,505.
- Road and Bridge equipment $493,448, Sheriff's vehicles $709,755, and Ambulance equipment $57,379.
- Event Center equipment and improvement $148,178.
- Road and Bridge received donated roads of $1,520,428.
- The disposal of vehicles $312,704 and equipment $120,937.

Business-Type Activities:

- Landfill equipment $412,849.
- Landfill Gas Wells $21,166.
- Disposal of Landfill equipment $257,618.

Bannock County's Capital Assets
(net of depreciation/amortization)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 2,597,014	$ 2,597,014	$ 29,900,911	$ 24,355,283	$ 32,497,925	$ 26,952,297
Buildings and Improvements	10,559,340	10,929,175	3,934,035	4,191,484	14,493,375	15,120,659
Machinery and Equipment	5,846,495	5,223,432	5,264,261	5,585,036	11,110,756	10,808,468
Infrastructure	8,153,970	6,904,675	-	-	8,153,970	6,904,675
Right of Use	931,170	931,445	394,345	586,934	1,325,515	1,518,379
Total	$ 28,087,989	$ 26,585,741	$ 39,493,552	$ 34,718,737	$ 67,581,541	$ 61,304,478

Additional information on Bannock County's capital assets can be found in Note C on pages 44-45 of this report.

Long-Term Obligations. At the end of the current fiscal year, Bannock County had no bonded debt outstanding.

With the implementation of GASB 87 – Leases, the County accounted for 20 leases for vehicles, 11 leases for heavy equipment, and a land lease for 911 cell towers. These leases spread between governmental and enterprise funds. Each lease must be appropriated for each fiscal year and are for terms of 5 years from the inception date.

Bannock County's Outstanding Debt
Lease Liabilities and Financed Purchases

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Financed Purchases	$ 576,502	$ 709,761	$ 365,362	$ 412,849	$ 941,864	$ 1,122,610
Lease Liabilities	922,007	931,445	380,796	586,934	1,302,803	1,518,379
Total	$ 1,498,509	$ 1,641,206	$ 746,158	$ 999,783	$ 2,244,667	$ 2,640,989

Bannock County has an "A1" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2 percent of its total assessed valuation. The current debt limitation for Bannock County is $165,971,898.

Additional information on Bannock County's long-term debt can be found in Note E starting on page 53 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Bannock County is currently 2.5 percent, which is higher than one year ago. The State's average unemployment rate is 2.8 percent and the national average is 3.5 percent.
- The labor force and personal income in Bannock County has increased.
- The population in the County continues to increase giving Bannock County a record high population of 89,517.

All of these factors were considered in preparing Bannock County's budget for the 2023 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants remained at $21,100,000 from the prior year budget due to ARPA funds of roughly $17.5 million. We are still planning the overall use of the funds. Increase occurred in the Justice Fund to cover salaries and operational needs of an aging facility.

Requests for Information

This financial report is designed to provide a general overview of Bannock County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditing Department, 624 E. Center, Room 104, Bannock County, Pocatello, Idaho, 83201-6274.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION

September 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash, Cash Equivalents, and Investments	$ 71,830,542	$ 7,755,398	$ 79,585,940
Receivables, Net of Allowance for Uncollectibles	1,353,688	559,931	1,913,619
Taxes Receivable	634,429	-	634,429
Intergovernmental Receivable	4,469,860	-	4,469,860
Prepaid Assets	-	-	-
Inventory	648,910	93,955	742,865
Capital Assets, Net of Depreciation/Amortization			
Land	2,597,014	29,900,911	32,497,925
Buildings and Improvements	10,559,340	3,934,035	14,493,375
Machinery and Equipment	5,846,495	5,264,261	11,110,756
Infrastructure	8,153,970	-	8,153,970
Right to Use Asset	931,170	394,344	1,325,514
Total Assets	107,025,418	47,902,835	154,928,253
DEFERRED OUTFLOWS			
Pension Related and OPEB	11,894,497	291,130	12,185,627
Total Assets and Deferred Outflows	$118,919,915	$ 48,193,965	$ 167,113,880
LIABILITIES			
Accounts Payable	$ 1,741,684	$ 511,389	$ 2,253,073
Direct Deposit Payable	906,741	29,202	935,943
Interest Payable	3,551	13,993	17,544
Health Insurance Payable	750,000	-	750,000
Grants Received in Advance	17,036,075	-	17,036,075
Long-term Liabilities			
Due within one year	2,847,896	420,687	3,268,583
Due in more than one year	27,251,743	7,576,124	34,827,867
Total Liabilities	50,537,690	8,551,395	59,089,085
DEFERRED INFLOWS			
Taxes Received in Advance	302,621	35,047	337,668
Pension Related	117,499	1,971	119,470
Total Deferred Inflows	420,120	37,018	457,138
NET POSITION			
Net Investment in Capital Assets	26,589,480	38,747,393	65,336,873
Unrestricted	41,372,625	858,159	42,230,784
Total Net Position	67,962,105	39,605,552	107,567,657
Total Liabilities, Deferred Inflows, and Net Position	$ 118,919,915	$ 48,193,965	$ 167,113,880

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

BANNOCK COUNTY, IDAHO

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:							
General Government	$ 20,888,758	$ 9,277,856	$ 433,858	$ -	$ (11,177,044)	$ -	$ (11,177,044)
Public Safety	16,023,206	1,880,868	1,187,827	-	(12,954,511)	-	(12,954,511)
Road and Bridge	6,550,766	769,294	4,121,694	1,520,428	(139,350)	-	(139,350)
Health and Welfare	5,818,004	2,392,532	178,261	-	(3,247,211)	-	(3,247,211)
Culture and Recreation	3,391,039	547,841	6,585	-	(2,836,613)	-	(2,836,613)
Agriculture	447,698	41,942	37,840	-	(367,916)	-	(367,916)
Legal and Judicial	13,481,410	2,589,301	3,424,604	-	(7,467,505)	-	(7,467,505)
Total Governmental Activities	66,600,881	17,499,634	9,390,669	1,520,428	(38,190,150)	-	(38,190,150)
Business-Type Activities:							
Solid Waste	5,078,566	8,103,648	-	-	-	3,025,082	3,025,082
Emergency Communications	1,128,593	983,252	-	-	-	(145,341)	(145,341)
Bannock County Events	19,600	-	-	-	-	(19,600)	(19,600)
Total Business-Type Activities	6,226,759	9,086,900	-	-	-	2,860,141	2,860,141
Total Primary Government	$ 72,827,640	$ 26,586,534	$ 9,390,669	$ 1,520,428	$ (38,190,150)	$ 2,860,141	$ (35,330,009)
General Revenues:							
Property Taxes					$ 29,517,922	$ -	$ 29,517,922
Sales Taxes					7,316,725	-	7,316,725
Liquor Taxes					1,088,153	-	1,088,153
Investment Income (Loss)					(2,104,333)	(20,577)	(2,124,910)
Other Miscellaneous					3,194,101	110,455	3,304,556
Transfers In (Out)					-	-	-
Total General Revenues and Transfers					39,012,568	89,878	39,102,446
Change in Net Position					822,418	2,950,019	3,772,437
Net Position - Beginning					67,139,687	36,655,533	103,795,220
Net Position Ending					$ 67,962,105	$ 39,605,552	$ 107,567,657

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

BANNOCK COUNTY, IDAHO

MAJOR GOVERNMENTAL FUNDS

Bannock County reports the following major governmental funds:

General Fund - The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Current Expense

Maximum tax levy:	0.002000000
Current tax levy:	0.001124689

Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000061882

Justice Fund - This fund was established to provide funding for the operation of the County Sheriff's department and maintenance of County jails, operation of the Prosecuting Attorney's office, and for public defender services. Idaho Code 63-805

Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.001304370

Road and Bridge - This fund is used to account for the road and bridge functions of the County. Idaho Code 40-801a

Road and Bridge

Maximum tax levy:	0.002000000
Current tax levy:	0.000312440

Ambulance District - This fund accounts for the activities of the County-wide ambulance district. Idaho Code 31-3908

Ambulance District

Maximum tax levy:	0.000400000
Current tax levy:	0.000243136

Grants - This is a combination of several grant funds used to account for grant monies received by the county.

No tax levy revenue is involved in this fund.

BANNOCK COUNTY, IDAHO

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2022

	General Fund	Justice Fund	Road and Bridge
ASSETS			
Cash and Investments	$ 17,106,623	$ 14,953,804	$ 5,119,649
Intergovernmental Receivables	1,430,981	300,088	2,011,148
Grant Revenue Receivables	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	-	-	-
Taxes Receivable	130,333	232,976	58,929
Prepaid Asset	-	-	-
Inventory	-	-	351,493
Total Assets	$ 18,667,937	$ 15,486,868	$ 7,541,219
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 409,405	$ 201,958	$ 375,117
Direct Deposit Payable	250,077	318,035	72,620
Health Insurance Payable	750,000	-	-
Grants Received in Advanced	-	-	-
Total Liabilities	1,409,482	519,993	447,737
Deferred Inflows:			
Unavailable Property Taxes	119,905	214,338	54,215
Taxes Received in Advance	94,408	103,783	24,375
Total Deferred Inflows	214,313	318,121	78,590
Fund Balances:			
Nonspendable:			
Inventories	-	-	351,493
Restricted for:			
Grants	-	-	-
Funding Source Restrictions	-	-	-
Committed for:			
Funds Held for Minimum Balance	4,816,370	4,394,626	1,756,899
Assigned for:			
General Government	3,270,085	-	-
Public Safety	-	10,254,128	-
Road and Bridge	-	-	4,906,500
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Agriculture	-	-	-
Legal and Judicial	-	-	-
Unassigned	8,957,687	-	-
Total Fund Balances	17,044,142	14,648,754	7,014,892
Total Liabilities, Deferred Inflows, and Fund Balances	$ 18,667,937	$ 15,486,868	$ 7,541,219

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds

Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the governmental funds

Interest payable used in government activities is not payable for the current resources and; therefore, is not reported in the government funds.

Deferred Outflows - Pension and OPEB related deferrals

Deferred Inflows - Pension and OPEB related deferrals

Unavailable property taxes represent amounts that were not available to fund current expenditures and; therefore, are not reported in the governmental funds

Net Position of Governmental Activities

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

Ambulance District	Grants	Nonmajor Governmental Funds	2022 Governmental Funds
$ 2,905,885	$ 18,604,920	$ 13,139,661	$ 71,830,542
41,835	-	273,187	4,057,239
-	412,621	-	412,621
663,888	689,800	-	1,353,688
42,011	-	170,180	634,429
-	-	-	-
-	-	297,417	648,910
$ 3,653,619	$ 19,707,341	$ 13,880,445	$ 78,937,429
$ 344,907	$ 91,661	$ 318,636	$ 1,741,684
-	52,710	213,299	906,741
-	-	-	750,000
-	17,036,075	-	17,036,075
344,907	17,180,446	531,935	20,434,500
38,650	-	156,568	583,676
19,345	-	60,710	302,621
57,995	-	217,278	886,297
-	-	297,417	648,910
-	2,526,895	-	2,526,895
-	-	969,404	969,404
858,440	-	4,136,436	15,962,771
-	-	1,151,333	4,421,418
-	-	-	10,254,128
-	-	-	4,906,500
2,392,277	-	371,476	2,763,753
-	-	1,761,772	1,761,772
-	-	242,062	242,062
-	-	4,201,332	4,201,332
-	-	-	8,957,687
3,250,717	2,526,895	13,131,232	57,616,632
$ 3,653,619	$ 19,707,341	$ 13,880,445	

	28,087,989
	(30,099,639)
	(3,551)
	11,894,497
	(117,499)
	583,676
	$ 67,962,105

BANNOCK COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2022

	General Fund	Justice Fund	Road and Bridge	Ambulance District
REVENUES				
Taxes:				
Property Taxes	$ 7,415,567	$ 10,755,265	$ 1,712,728	$ 1,943,718
Sales Taxes	2,574,567	3,540,006	314,631	133,425
Liquor Apportionment	1,002,856	-	-	-
Cigarette Tax	206,575	-	-	-
Replacement Monies	153,437	100,340	16,518	23,087
Other General Tax	-	-	-	-
Licenses and Permits	757,344	207,144	-	-
Charges for Services	8,570,266	998,805	769,294	2,619,252
Highway Users	-	-	3,692,933	-
Intergovernmental - Program Specific	552,023	503,296	1,980,398	19,538
Intergovernmental - General	-	-	-	-
Investment Income (Loss)	(1,940,439)	-	-	(163,894)
Fines and Court Costs	-	208,852	-	-
Miscellaneous Revenue	293,963	85,983	3,524	11,273
Total Revenues	19,586,159	16,399,691	8,490,026	4,586,399
EXPENDITURES				
Current:				
General Government	15,835,591	-	-	-
Public Safety	123,322	12,958,193	-	-
Roads	-	-	5,638,350	-
Health and Welfare	305,216	-	-	4,361,632
Culture and Recreation	-	-	-	-
Agriculture	86,885	-	-	-
Legal and Judicial	3,095,517	1,894,556	-	-
Debt Service:				
Principal Payments	32,393	133,259	272,471	-
Interest Expense	1,353	4,680	20,351	-
Capital Outlay	114,280	-	493,448	34,879
Total Expenditures	19,594,557	14,990,688	6,424,620	4,396,511
Excess Revenues (Expenditures)	(8,398)	1,409,003	2,065,406	189,888
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(557,246)	-	-	-
Total Other Financing Sources (Uses)	(557,246)	-	-	-
Net Change in Fund Balances	(565,644)	1,409,003	2,065,406	189,888
FUND BALANCES, BEGINNING OF YEAR	17,609,786	13,239,751	4,949,486	3,060,829
FUND BALANCES, END OF YEAR	$ 17,044,142	$ 14,648,754	$ 7,014,892	$ 3,250,717

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

Grants	Nonmajor Governmental Funds	2022 Governmental Funds
$ -	$ 7,501,224	$ 29,328,502
-	754,096	7,316,725
-	85,297	1,088,153
-	-	206,575
-	66,332	359,714
-	-	-
-	23,052	987,540
1,121,274	1,806,327	15,885,218
-	-	3,692,933
3,907,192	181,630	7,144,077
-	584,697	584,697
-	-	(2,104,333)
-	879,921	1,088,773
535	102,625	497,903
5,029,001	11,985,201	66,076,477
-	1,529,895	17,365,486
178,837	1,076,438	14,336,790
30,712	-	5,669,062
53,617	1,894,323	6,614,788
20,651	2,143,445	2,164,096
-	348,562	435,447
3,572,588	4,193,392	12,756,053
-	21,770	459,893
-	936	27,320
-	394,479	1,037,086
3,856,405	11,603,240	60,866,021
1,172,596	381,961	5,210,456
-	557,246	-
-	557,246	-
1,172,596	939,207	5,210,456
1,354,299	12,192,025	52,406,176
$ 2,526,895	$ 13,131,232	$ 57,616,632

BANNOCK COUNTY, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds		$ 5,210,456
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Outlay	$ 2,086,505	
Depreciation/Amortization expense	(2,104,685)	
Excess of Capital Outlay over Depreciation Expense/Amorization Expense		(18,180)
Transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.		
Loss on Disposal	-	
Contributed Asset	1,520,428	
		1,520,428
Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been deferred:		
Property Tax		(170,296)
Repayment of long-term liabilities is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consisted of principal and interest payments for leases and financed purchases.		(567,064)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension Expense	(2,892,417)	
Accrued Interest	(3,551)	
Pension Contributions	(340,681)	
Compensated Absences	(1,916,277)	
Total Additional Amounts		(5,152,926)
Change in Net Position of Governmental Activities		$ 822,418

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

MAJOR PROPRIETARY FUNDS

Major proprietary funds account for the County operations that provide goods or services to the general public and finance their operations mainly through user charges. The following provides a brief description of the proprietary funds.

Enterprise Funds

Solid Waste - This fund is used to account for the provision of sanitary landfill services throughout the County. Idaho Code 31-4404

Maximum tax levy:	0.000400000
Current tax levy:	0.000000000

Emergency Communications - This fund is used for initiation, maintenance, and enhancement of a consolidated emergency communications system (911) within the County. A telephone user fee, not to exceed one dollar, was authorized by the electorate of the County to provide for the funding. Idaho Code 31-48

No tax levy revenue is involved in this fund.
Current user fee is one dollar per month.

Bannock County Events - This fund is used for the operations of County events under our operations, which include concerts in our Amphitheater, concessions, July 4 event, and movies in the park. User fees will provide funding for this fund

No tax levy revenue is involved in this fund.



Photo by Dan Kendall

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

September 30, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Bannock County Events	Total
ASSETS				
Current Assets:				
Cash and Investments	$ 7,309,146	$ 444,428	$ 1,824	$ 7,755,398
Intergovernmental Recievable	-	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles	559,931	-	-	559,931
Inventory	93,955	-	-	93,955
Total Current Assets	7,963,032	444,428	1,824	8,409,284
Noncurrent Assets:				
Capital Assets:				
Land	29,900,056	855	-	29,900,911
Buildings and Improvements	6,184,020	463,760	-	6,647,780
Machinery and Equipment	7,812,117	3,819,753	-	11,631,870
Right of Use Assets	567,649	19,285	-	586,934
Less Accumulated Depreciation/Amortization	(6,019,170)	(3,254,774)	-	(9,273,944)
Total Noncurrent Assets	38,444,672	1,048,879	-	39,493,551
Total Assets	46,407,704	1,493,307	1,824	47,902,835
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows	291,130	-	-	291,130
Total Assets and Deferred Outflows of Resources	$ 46,698,834	$ 1,493,307	$ 1,824	$ 48,193,965
LIABILITIES				
Current Liabilities:				
Accounts Payable	$ 498,550	$ 11,015	$ 1,824	$ 511,389
Direct Deposit Payable	29,202	-	-	29,202
Compensated Absences Payable	47,353	-	-	47,353
Landfill Closure Payable	110,408	-	-	110,408
Interest Payable	13,972	21	-	13,993
Financed Purchases and Leases Payable	261,960	966	-	262,926
Total Current Liabilities	961,445	12,002	1,824	975,271
Noncurrent Liabilities:				
Compensated Absences Payable	15,351	-	-	15,351
Landfill Closure Payable	6,639,357	-	-	6,639,357
Financed Purchases and Leases Payable	465,866	17,366	-	483,232
Net Pension	438,184	-	-	438,184
Total Noncurrent Liabilities	7,558,758	17,366	-	7,576,124
Total Liabilities	8,520,203	29,368	1,824	8,551,395
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows	37,018	-	-	37,018
NET POSITION				
Net Investment in Capital Assets	37,716,846	1,030,547	-	38,747,393
Unrestricted	424,767	433,392	-	858,159
Total Net Position	38,141,613	1,463,939	-	39,605,552
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 46,698,834	$ 1,493,307	$ 1,824	$ 48,193,965

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

BANNOCK COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Fiscal Year Ended September 30, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Bannock County Events	Total
Operating Revenues:				
Charges for Sales and Services:				
Fees	$ 1,801,581	$ 983,252	$ -	$ 2,784,833
Landfill Permits/Gate Fees	4,111,801	-	-	4,111,801
City Residential Fees	1,331,079	-	-	1,331,079
Sale of Energy from Gas System	859,187	-	-	859,187
Miscellaneous	90,855	-	19,600	110,455
Total Operating Revenues	8,194,503	983,252	19,600	9,197,355
Operating Expenses:				
Salaries and Wages	628,891	-	-	628,891
Employee Benefits	286,796	-	-	286,796
Services and Supplies	3,256,550	852,595	19,600	4,128,745
Depreciation/Amortization	906,329	275,998	-	1,182,327
Total Operating Expenses	5,078,566	1,128,593	19,600	6,226,759
Operating Income (Loss)	3,115,937	(145,341)	-	2,970,596
Non-Operating Revenues (Expenses):				
Interest Income (Loss)	-	(20,577)	-	(20,577)
Gain on Disposal	-	-	-	-
Total Non-Operating Revenue (Expenses)	-	(20,577)	-	(20,577)
Change in Net Position	3,115,937	(165,918)	-	2,950,019
Total Net Position - 10/01/2021	35,025,676	1,629,857	-	36,655,533
Total Net Position - 9/30/2022	$ 38,141,613	$ 1,463,939	$ -	$ 39,605,552

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

BANNOCK COUNTY, IDAHO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended September 30, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			
	Solid Waste	Emergency Communications	Bannock County Events	Total
CASH FLOWS FROM OPERATIONS				
Cash Received From Customers and Users	$ 8,146,632	$ 983,252	$ -	$ 9,129,884
Cash Payments for Personnel Costs	(954,898)	-	-	(954,898)
Cash Payments for Services and Supplies	(2,959,852)	(849,947)	(17,776)	(3,827,575)
Other Operating Revenues	90,855	-	19,600	110,455
Net Cash Provided (Used) by Operations	4,322,737	133,305	1,824	4,457,866
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In (Out)	-	-	-	-
Net Cash Provided by Noncapital Financing Activities	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds (Loss) from Sale of County Assets	22,501	-	-	22,501
Acquisition of Capital Assets	(5,795,379)	(932)	-	(5,796,311)
Net Cash (Used) by Capital and Related Financing Activities	(5,772,878)	(932)	-	(5,773,810)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Received (Lost) From Interest	-	(20,577)	-	(20,577)
Net Cash Provided by Investing Activities	-	(20,577)	-	(20,577)
Net Increase in Cash and Cash Equivalents	(1,450,141)	111,796	1,824	(1,336,521)
Cash and Investments - Beginning	8,759,287	332,632	-	9,091,919
Cash and Investments - Ending	$ 7,309,146	$ 444,428	$ 1,824	$ 7,755,398
Reconciliation of Operating Income to Net Cash Flows from Operating Activities				
Operating Income (Loss)	$ 3,115,937	$ (145,341)	$ -	$ 2,970,596
Add Depreciation/Amortization Expense	906,329	275,998	-	1,182,327
Pension Deferral, net	(47,833)	-	-	(47,833)
(Increase)/Decrease in Assets				-
Inventory	21,140	-	-	21,140
Fees Receivable, Net of Allowances for Uncollectibles	(73,327)	-	-	(73,327)
Intergovernmental Receivables	116,311	-	-	116,311
Increase/(Decrease) in Liabilities				-
Accounts Payable	(224,151)	2,648	1,824	(219,679)
Direct Deposit Payable	13,901	-	-	13,901
Compensated Absences	(5,279)	-	-	(5,279)
Landfill Closure	499,709	-	-	499,709
To Net Cash Flows from Operations	$ 4,322,737	$ 133,305	$ 1,824	$ 4,457,866

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

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and; therefore, cannot be used to support the County's own programs. In Bannock County, there are no trust funds - but there are several custodial funds. The County's Custodial Funds are further described and presented beginning on page 107.



Photo by Dan Kendall

BANNOCK COUNTY, IDAHO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

September 30, 2022

	CUSTODIAL FUNDS
ASSETS	
Cash, Cash Equivalents and Investments	$ 4,326,268
Accounts Receivable	1,352,972
Total Assets	$ 5,679,240
LIABILITIES	
Accounts Payable	$ 1,228,217
Due to Other Agencies and Units of Government	557,430
Total Liabilities	1,785,647
NET POSITION	
Restricted for:	
Individuals, Organizations, and other Governments	3,893,593
Total Net Position	3,893,593
Total Liabilities and Net Position	$ 5,679,240

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

BANNOCK COUNTY, IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Total Custodial Funds
ADDITIONS	
Property tax collected for other governments	$ 64,395,505
Licenses and permits collected for other governments	-
Fines, fees and forfeitures collected for other governments	1,153,523
Sales and replacement taxes collected for other governments	865,060
Sales and use taxes collected for state	3,711,330
Fines and fees collected for state	6,611,356
Court ordered	
Restitution	267,339
Bonds	600,640
Proceeds from tax deed sale	29,382
Contributions by prisoners	319,486
Transfer in	-
Miscellaneous	580,443
Total additions	$ 78,534,064
DEDUCTIONS	
Payments to other governments	$ 66,735,209
Payments to state	9,593,351
Payments to vendors	-
Payments to prisoners	291,495
Payments to victims	281,936
Payments to judgements	50,935
Total deductions	76,952,926
Net increase (decrease) in net position	1,581,138
Net position, beginning of year	2,312,455
Net position, end of year	$ 3,893,593

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Bannock County has implemented all GASB statements that are in effect, and applicable, for the County's fiscal year 2022. This includes adopting GASB Statement 87 - Leases which establishes a single model for lease accounting based on the principle that leases are financings of the right to use an asset and more accuratley portray lease obligations increasing the usefulness of governmental financial statements.

A. Reporting Entity

Bannock County was created by an act of the Idaho Legislature on March 6, 1893, and named for the Shoshone-Bannock Indians who inhabited the region. A three member Board of County Commissioners is the governing body of Bannock County and provides the following services as authorized by Idaho Code: general government, welfare, road and bridge, agriculture, health, culture and recreation, legal and judicial, sanitation, and public safety.

For financial reporting purposes, management has considered all potential component units. The decision to include or not include a potential component unit in the reporting entity was made by applying the criteria set forth in the generally accepted accounting principles. The criterion for including a potential component unit within the reporting entity is the governing body's responsibility for financial accountability. Financial accountability is defined as the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. Even though Bannock County is responsible for appointing members of boards to other organizations, it is not accountable for these organizations. Therefore, based upon the application of these criteria, Bannock County has no component units.

The County contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI) and the Idaho Counties Risk Management Program (ICRMP). PERSI is administered by the State of Idaho and ICRMP is administered by the Idaho Association of Counties. Since the County does not administer or is not dominant in either plan, the financial statements of these plans are not included in this report. A copy of the PERSI report can be obtained from the Public Employee Retirement System of Idaho office in Boise, Idaho. A copy of the ICRMP report can be obtained from the Idaho Counties Risk Management Program also in Boise, Idaho.

B. Government-Wide Statements and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and any component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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 with a specific function or segment. 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 or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements except for the custodial funds which use the economic resources measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Justice Fund* accounts for the operation of the County Sheriff's department, construction, remodeling, operation, and maintenance of County jails, operation of the prosecuting attorney's office, and provision of public defender service per Idaho Code 63-805. Property taxes are the major revenue source for the Justice Fund, while sales tax and revenue sharing provide the next largest source. Charges for services help reimburse costs of running each function.

The *Road and Bridge Fund* is used to account for the maintenance and operations of the County's road and bridge functions. Highway User Funds provide the largest funding source for road and bridge, subsidized by property taxes.

The *Ambulance District Fund* is used to account for activities of the County-wide ambulance district.

The *Grants Fund* account for the activities of all County-wide grant activity. These monies come from federal, state, or local sources.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for the provision of sanitary landfill services throughout the County.

The *Emergency Communications Fund* is used for initiation, maintenance, and enhancement of a consolidated emergency communication system (911) within the County.

The *Bannock County Events Fund* is used to account for Bannock County ran events such as concerts, concessions, July 4, etc.

Additionally, the County reports the following fund types:

The *Custodial Funds* are used to account for the collection of monies to be paid to other taxing districts, cities, the State of Idaho, private individuals, or other governmental agencies from property taxes or other legal assessments.

Amounts reported as program revenues include:1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, general revenues include all taxes. Taxes as identified within the fund statements are used exclusively to represent property taxes. Therefore, the intergovernmental classification may include other tax revenues. In the government-wide statements, the taxes have been categorized as necessary to identify program specific from general tax revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments that are highly liquid. 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 statutes 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 value determined by quoted market prices. Interest income is recorded in the general fund of the County unless otherwise specified by law or by Commission agreement.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfold loans), or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible amounts. The allowances are based on historical data.

Property tax levies are computed by the County on or before the 3rd Monday of September. Final certification of these levies by the State of Idaho Tax Commission is not completed until after September 30. Property taxes are billed to the taxpayers in November and are due in two installments. Half of the real, personal, and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. The County bills and collects its own property taxes and also collects taxes for other taxing districts within its boundaries.

Bannock County Indigent Services pay medical bills for those deemed eligible under Idaho Code 31-3510A. This financial assistance then obligates the applicant to reimburse the County through a reasonable termed payment plan. The County has a receivable account that tracks this activity. We do not recognize this Indigent accounts receivable due to the unmeasurable collectibility of the accounts involved.

3. Inventories and Prepaid Items

Inventories are valued at cost using the weighted average method. Payments to vendors which reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Bannock County has no restricted assets.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $20,000 (amount not rounded) and an estimated useful life of over one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession agreement should be recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed.

Property, plant, equipment, and infrastructure is depreciated using the straight line method over the following estimated useful lives:

Assets	Estimated Useful Life in Years
Buildings and Improvements	20-50
Machinery and Equipment	3-15
Roads and Bridges	40-60

Right to use leased assets are recognized at the lease commencement date and represent the County's right to use the underlying asset for the lease term. Right to use leased assts are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying assets using the straight-line method. The amortization period varies from 5 to 6 years.

6. Deferred Outflows/Inflows of Resources

Deferred inflows of resources consist of resources received that relate to a future period. The County's proportionate share of the total pension related deferred inflows of resources and taxes received in advance qualify under this category. Deferred outflows of resources consist of pension contributions made subsequent to the actuarially determined pension liability measurement date and the County's proportionate share of the total pension related deferred outflow of resources.

7. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, sick pay, and compensatory time benefits. All such benefit pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

8. Bonded Indebtedness

Bond ordinances require a levy and collection of a tax without limitation on all property subject to taxation by the County sufficient in amount to pay the principal and interest on such bonds when they become due. The County currently has no bonded debt.

9. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year occurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. 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.

10. Leases

The County is a lessee in multiple leases. If the contract provides the County the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payment. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The discount rate used is the implicit rate in the lease contract, if it is readily determinable, or the County's incremental borrowing rate. When the implicit rate of leases are not readily determinable, the County uses the incremental borrowing rate based on the information available at the commencement date for all leases. The County's incremental borrowing rate for a lease is the Diversified Bond Fund rate (DBF) from the State of Idaho for the month of inception of the lease or group of leases of similar assets.

For all underlying classes of assets, the County does not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the County is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less that 12 months are deemed short-term leases with lease costs included in short-term lease expense. The County recognizes short-term lease cost on a straight-line basis over the lease term.

11. Transfers

The General Fund, County Operations, $557,246 to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex.

	Transfer In	Transfer Out	Total
General Fund	$ -	$ (557,246)	$ (557,246)
Parks & Recreation Fund	557,246	-	557,246
Total	$ 557,246	$ (557,246)	$ -

12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expenditure is incurred that can be paid using either restricted or unrestricted resources (fund balance), the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications--committed and then assigned fund balances before using unassigned fund balances. More detail on fund balance can be found on page 55-56 within this section.

Nonspendable - The portion of fund balance that cannot be spent because it is not in spendable form or is legally or contractually required to be maintained intact. For example, inventory.

Restricted - The portion of fund balance where limitations have been imposed by creditors, grantors, contributors or law and regulations of other governments or limitations have been imposed by law through constitutional provisions or enabling legislation.

Committed - The portion of fund balance are net resources that can be used for the specific purpose determined by a formal action of the County's highest level of decision-making authority, the Board of County Commissioner's. The Commissioner's commit fund balance by adopting a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken to remove or revise the limitation.

Assigned - The portion of fund balance where a limitation results from intended uses made by the Bannock County Commissioners or through Idaho statute that limits expenditure allowed by fund type through formal resolution. General government assigned fund balance represents amounts the government intends to use for health and liability insurance, appraisal functions, and one time anticipated expenditures. Special revenue assigned fund balance amounts are intended to be used for the purpose of Special Revenue Funds.

Unassigned - The remaining portion of fund balance in excess of other classifications (surplus) or excess of other classifications over total fund balance (deficit). The General Fund is the only fund that reports a positive fund balance since surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund.

E. Implementation of New Accounting Standard

During the year ended September 30, 2022, the County adopted new accounting guidance by implementing the provisions of GASB Statement 87, Leases, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right to use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires lessors to recognize a lease receivable and deferred inflow of resources. As a result of implementing this standard the County right to use leased assets and liability of $1,518,379 each as of October 1, 2021; $586,934 in our enterprise funds and $931,445 in our government wide funds. Financed purchases had a begginning balance of $412,849 for enterprise funds. As a result of these adjustments there was no effect on beginning net position. The additional disclosures required by this standard are included in Notes II. C - Capital Assets, II. E - Leases and II. F- Long-Term Liabilities.

F. Encumbrances

The County does not employ encumbrance accounting or record purchase orders.

G. Deferred Compensation Plan

The County offers employees a deferred compensation plan under Internal Revenue Code Section 457. The State of Idaho Deferred Compensation Plan is being administered by third party administrators Nationwide Retirement Solutions. The Public Employee Retirement System of Idaho (PERSI) also offers a deferred compensation plan under IRS Code Section 401(b) to County employees. The County has implemented GASB Statement No. 32 for these deferred compensation plans.

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.

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Legal Provisions Governing Cash Deposits with Financial Institutions

For cash depositories with deposits in excess of federal insurance, State code requires the county to obtain an annual affidavit showing the amount of the financial institution's capital stock and surplus. The County's deposit may not exceed the depository's capital and surplus. Legal provisions regarding deposits are found throughout Idaho Code, Title 57.

Custodial Credit Risk for Deposits

The risk that in the risk that in the event of a financial statement institution failure, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. To address custodial credit risk the Treasurer requests a Capital and Surplus report from the institution. The Treasurer then judges the solidarity of the institution and decides whether or not to maintain the funds in the institution.

As of September 30, 2022, the County has uninsured and uncollateralized deposits amounting to $9,834,191. During fiscal year 2023, in response to the bank failures across the nation the majority of these funds were moved into insured accounts.

2. Investments

General Investment Policies

The County Treasurer invests idle moneys in accordance with Idaho Code Title 57-127 which refers to section 67-1210 and 67-1210A for allowable investments. Idaho Code Section 67-1210, allows idle moneys to be invested in certain revenue bonds, general obligations 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.

Idaho Code , Section 67-1210A, additionally authorizes investments in prime banker's acceptances and prime commercial paper, sale and repurchase of call options, securities lending agreements, and bonds, notes, and debentures of any U.S. corporation with at least an A rating by a nationally recognized statistical rating organization such as Standard & Poor's or Moody's.

Investment transactions are subject to a variety of risks. The County seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity need and investment quality, and conform with legal requirements.

3. Interest Rate Risk

The risk that changes in interest rates that will adversely affect the value of an investment. In accordance with investment policy, the County's investments shall have maturities that are consistent with the needs and use of the County. The County does not have a specific policy addressing interest rate risk and exposure to declines in fair values. The segmented time distribution method has been used to disclose interest rate risk.

The County Treasurer had the following investments and maturities at year end:

Investment Maturities (in Years)

Investment Type	Fair Value	Less than 1	1-5	6-10
Certificates of Deposits	$ 4,256,922	$ 3,267,927	$ 988,995	$ -
FFCBFC	3,234,010	-	3,234,010	-
6FNMA GTD	251,808	-	-	251,808
Federal Farm Credit Bank	6,781,870	2,033,285	3,787,425	961,160
Federal Home Loan Bank	10,792,896	1,775,308	8,465,009	552,579
FHLMC	7,532,555	244,386	4,673,845	2,614,324
US Treasury	4,240,767	1,869,723	2,371,044	-
US Treasury Notes	11,180,135	8,624,595	2,555,540	-
USI Bills	1,984,835	1,984,835	-	-
US Government Tbill	984,620	984,620	-	-
State of Idaho Investment Pool	18,590,897	18,590,897	-	-
Total	$ 69,831,315	$ 39,375,576	$ 26,075,868	$ 4,379,871

4. Credit Risk

State law requires investments in corporate bonds to have, at the time of purchase, an A rating or higher by a commonly known rating service. The County's policy follows the State's policy. Credit ratings associated with investments are as follows:

Investment Type	Fair Value	AAA	AA+	Unrated
Certificates of Deposits	$ 4,256,922	$ -	$ -	$ 4,256,922
6FNMA GTD	251,808	-	251,808	-
Federal Farm Credit Bank	6,781,870	1,835,719	4,946,151	-
Federal Home Loan Bank	10,792,896	5,894,238	4,898,658	-
FHLMC	7,532,555	1,179,371	6,353,184	-
US Treasury	4,240,767	487,280	3,753,487	-
US Treasury Notes	14,414,145	11,180,135	3,234,010	-
USI Bills	2,969,455	1,984,835	984,620	-
US Government Obligations	-	-	-	-
State of Idaho Investment Pool	18,590,897	-	-	18,590,897
Total	$ 69,831,315	$ 22,561,578	$ 24,421,918	$ 22,847,819

5. Custodial Credit Risk for Investments

The risk that in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. To address custodial credit risk, the County's policy is to invest in investments which are allowable under Idaho Code Section 67-1210. For certificates of deposit, the County addresses the risk the same way it does for demand deposits which was stated previously.

The elected State Treasurer, following Idaho Code , Section 67-2328, is authorized to sponsor an investment pool in which the County voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's position in the external investment pool is the same as the value of the pool shares. The external investment pool is unrated.

6. Concentration of Credit Risk

The risk of loss attributed to the magnitude of an investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer. The following investments held at year end by the County represent five percent or more of the total investment portfolio:

Issuer	Fair Value	Percent of Portfolio Investments
US Treasury Notes	$ 14,414,145	20.6%
Federal Home Loan Bank	10,792,896	15.5%
FHLMC	7,532,555	10.8%
Federal Farm Credit Bank	6,781,870	9.7%
US Treasury	4,240,767	6.1%

7. 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 (adjusted) 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 quotes 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 Deposits	$ -	$ 4,256,922	$ -	4,256,922
6FNMA GTD	-	251,808	-	251,808
Federal Farm Credit Bank	6,781,870	-	-	6,781,870
Federal Home Loan Bank	-	10,792,896	-	10,792,896
FHLMC	-	7,532,555	-	7,532,555
US Treasury	4,240,767	-	-	4,240,767
US Treasury Notes	14,414,145	-	-	14,414,145
USI Bills	2,969,455	-	-	2,969,455
US Government Obligations	-	-	-	-
State of Idaho Investment Pool	18,590,897	-	-	18,590,897
Total	$ 46,997,134	$ 22,834,181	$ -	$ 69,831,315

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2022. Management has determined that 14 percent of the current fees receivable is a reasonable estimation for these uncollectible amounts. The Balance Sheet Fees Receivable reflects the net amount as shown:

Ambulance District:	
Fees Receivable	$ 771,963
Less 14% for Uncollectible Fees	(108,075)
Net Fees Receivable	$ 663,888

No uncollectible allowance is estimated for the Solid Waste Fees Receivable or for the Noxious Weed Receivables as all fees are expected to be collected.

C. Capital Assets

Capital asset activity for the year ended September 30, 2022 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	$ 2,597,014	$ -	$ -	$ 2,597,014
Capital Assets, Depreciated:				
Buildings & Improvements	22,616,958	206,301	-	22,823,259
Machine & Equipment	16,548,212	1,561,538	(433,641)	17,676,109
Infrastructure	19,809,810	1,520,428	-	21,330,238
Total Capital Assets, Depreciated	58,974,980	3,288,267	(433,641)	61,829,606
Less Accumulated Depreciation:				
Buildings & Improvements	11,687,783	576,136	-	12,263,919
Machine & Equipment	11,324,780	938,475	(433,641)	11,829,614
Infrastructure	12,905,135	271,133	-	13,176,268
Total Accumulated Depreciation	35,917,698	1,785,744	(433,641)	37,269,801
Total Capital Assets, Depreciated, Net	23,057,282	1,502,523	-	24,559,805
Right to Use Leased assets being Amortized				
Right to Use lease Machinery and Equipment	931,445	318,666	-	1,250,111
Total Right to Use Lease Assets being Amortized	931,445	318,666	-	1,250,111
Less Accumulated Amortization for:				
Right to Use lease Machinery and Equipment	-	318,941	-	318,941
Total Accumulated Amortization	-	318,941	-	318,941
Total Right to Use Lease Assets being Amortized Net	931,445	(275)	-	931,170
Governmental Activities Capital Assets, Net of Depreciation	$ 26,585,741	$ 1,502,248	$ -	$ 28,087,989
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land	$ 24,355,283	$ 5,545,628	$ -	$ 29,900,911
Capital Assets, Depreciated:				
Buildings & Improvements	6,626,614	21,166	-	6,647,780
Machine & Equipment	11,476,639	412,849	(257,618)	11,631,870
Total Capital Assets, Depreciated	18,103,253	434,015	(257,618)	18,279,650
Less Accumulated Depreciation:				
Buildings & Improvements	2,435,130	278,615	-	2,713,745
Machine & Equipment	5,891,603	711,123	(235,117)	6,367,609
Total Accumulated Depreciation	8,326,733	989,738	(235,117)	9,081,354
Total Capital Assets, Depreciated, Net	9,776,520	(555,723)	(22,501)	9,198,296
Right to Use Leased assets being Amortized				
Right to Use lease Machinery and Equipment	586,934	-	-	586,934
Total Right to Use Lease Assets being Amortized	586,934	-	-	586,934
Less Accumulated Amortization for:				
Right to Use lease Machinery and Equipment	-	192,589	-	192,589
Total Accumulated Amortization	-	192,589	-	192,589
Total Right to Use Lease Assets being Amortized Net	586,934	(192,589)	-	394,345
Business-Type Activities Capital Assets, Net of Depreciation	$ 34,718,737	$ 4,797,316	$ (22,501)	$ 39,493,552

Depreciation/Amortization expenses was charged to functions/programs of the primary government as follows:

Governmental Activities:		
General Government	$	529,777
Health & Welfare		189,740
Road & Bridge		463,438
Agriculture		8,978
Culture & Recreation		227,221
Public Safety		676,530
Legal & Judicial		9,001
Total Depreciation/Amortization Governmental Activities	$	2,104,685
Business-Type Activities:		
Solid Waste	$	906,329
Emergency Communications		275,998
Total Depreciation/Amortization Business-Type Activities	$	1,182,327

D. Compensated Absences

Unused vacation leave may be accumulated up to a 240 hour maximum and is paid at the time of termination. Unused sick leave may be accumulated up to a maximum of 720 hours and is paid at termination - 20% of accumulated hours upon qualifying resignation and 100% of accumulated hours at retirement.

Non-administrative employees may accumulate compensation for overtime worked over regular work week hours. Unused compensatory time is paid at termination. The entire unpaid liability for accumulated vested vacation, sick leave and compensatory hours is accrued when incurred in the government-wide or proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The following schedule shows the estimated liability for vested vacation, contingent sick leave, compensatory hours, and the associated benefits at September 30, 2022:

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
General Fund:						
Clerk	$ 45,475	$ 61,935	$ 341	$ 21,242	$ 128,993	
Assessor	17,473	17,491	-	6,893	41,857	
Treasurer	16,225	17,188	-	6,587	40,000	
Commission	7,143	11,394	15	3,657	22,209	
Coroner	1,944	3,240	-	1,021	6,205	
Clerk of the District Court	21,192	60,727	84	16,166	98,169	
County Operations	18,170	21,801	61	7,892	47,924	
Courthouse and Grounds	17,194	45,105	6,377	13,539	82,215	
Agriculture Extension	160	71	-	45	276	
Data Processing	21,742	30,237	-	10,247	62,226	
Juvenile Probation	59,003	131,481	1,569	37,861	229,914	
Human Resources	3,552	4,810	-	1,647	10,009	
Planning and Development	21,899	29,120	944	10,243	62,206	
Adult Probation	33,341	56,582	149	17,757	107,829	
GIS	6,035	7,875	-	2,742	16,652	
Total General Fund	290,548	499,057	9,540	157,539	956,684	554,875

GOVERNMENTAL-TYPE	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
Major Funds:						
Road and Bridge	98,089	211,337	2,258	59,750	371,434	
Justice Fund:						
Sheriff	217,567	569,307	4,907	158,782	950,563	
Jail	59,688	125,596	12	36,528	221,824	
Prosecutor	147,440	313,862	900	92,689	554,891	
Grants	40,749	60,053	1,186	20,107	122,095	
Total Major Funds	563,533	1,280,155	9,263	367,856	2,220,807	1,289,050
Other Governmental Funds:						
District Court	102,747	270,633	552	73,714	447,646	259,635
Fair Exhibit	4,824	3,753	-	1,691	10,268	5,955
Indigent	60,490	130,515	784	37,375	229,264	131,992
Parks and Recreation	12,880	12,506	9,228	6,824	41,438	24,034
Appraisal	35,626	31,578	328	13,313	80,845	46,890
Noxious Weed	5,442	11,144	836	3,434	20,856	12,096
Mosquito Abatement	-	-	-	-	-	-
Juvenile Facility	29,257	53,923	3,834	17,154	104,168	60,417
Total Other Governmental Funds	251,266	514,052	15,562	153,505	934,485	541,019
Total Governmental-Type Fund	1,105,347	2,293,264	34,365	678,900	4,111,976	2,384,944
BUSINESS-TYPE						
Solid Waste	25,985	49,232	764	14,979	62,704	47,353
Total Business-Type Fund	25,985	49,232	764	14,979	62,704	47,353
Total All Funds	$ 1,131,332	$ 2,342,496	$ 35,129	$ 693,879	$ 4,174,680	$ 2,432,297

(1) Hours determined by using 20% of accumulated amounts.
(2) Employee Benefits include FICA, Medicare, retirement, and life insurance.

E. Leases

Lease Activity

County as Lessee

The terms and expiration dates of the County's leases payable at September 30, 2022 are as follows:

Summit National Bank – Eleven leases for heavy equipment signed between 2018 and 2022 with interest rates between 2.99% and 4.2% based on rates stipulated in the agreements. These have combined annual payments of $442,753 and expire after 5 years. Six of these assets are used by road & bridge department and the other four are used by the solid waste department.

Land Lease – A lease for land to house cell towers necessary to facilitate 911 communications. The agreement was signed in 2009 and continues for a period of 30 years. The agreement calls for an annual payment of $1,200 and carries a rate of 1.35%.

Vehicle Leases – Twenty leases for vehicles signed between 2019 and 2022 with interest rates between 1.35% and 1.41% based on the County's IBR rate. These have combined monthly payments of $10,826 and expire after 60 months. The vehicles are used in various departments including the general county offices, parks & rec, road & bridge, justice, appraisal, and solid waste.

Lease by Name:	Balance October 1, 2021	Additions	Reductions	Balance September 20, 2022	Due within one year
Equipment - Caterpillar, 160M3 AWD Motor Grader	$ 113,588	$ -	$ (36,455)	$ 77,133	$ 37,844
Equipment - Caterpillar, 160M3 AWD Motor Graders (2)	127,344	-	(62,337)	65,007	65,006
Equipment - Caterpillar, 816 Compactor	186,985	-	(44,325)	142,660	45,901
Equipment - Caterpillar, 816K Compactor	116,883	-	(57,217)	59,666	59,667
Equipment - Caterpillar, 950M Loader	82,124	-	(19,467)	62,657	20,160
Equipment - Caterpillar, D6 Track Type Tractor	153,338	-	(49,211)	104,127	51,089
Equipment - Caterpillar, D6T CSTM	109,723	-	(53,712)	56,011	56,011
Equipment - Caterpillar, 160 AWD	148,609	-	(35,228)	113,381	36,481
Vehicle - Ford, F-250, 2868	33,529	-	(11,347)	22,182	11,501
Vehicle - Nissan, Rogue, 0789	13,679	-	(4,257)	9,422	4,314
Vehicle - Subaru, Legacy, 4410	14,928	-	(4,524)	10,404	4,585
Vehicle - Chevrolet, Silverado 2500HD, 6135	51,871	-	(14,935)	36,936	15,138
Vehicle - Chevrolet, Silverado 2500 HD, 8014	22,531	-	(6,179)	16,352	6,263
Vehicle - Chevrolet, Silverado 2500HD, 7779	34,387	-	(9,210)	25,177	9,335
Vehicle - Chevrolet, Silverado 3500HD Chassis,	37,700	-	(9,235)	28,465	9,360
Vehicle - Chevrolet, Equinox, 1972	22,616	-	(5,205)	17,411	5,276
Vehicle - Chevrolet, Equinox, 3369	23,131	-	(5,218)	17,913	5,289
Vehicle - Chevrolet, Silverado 2500HD, 6528	35,850	-	(7,780)	28,070	7,885
Vehicle - Chevrolet, Silverado 1500, 8024	168,888	-	(35,301)	133,587	35,780
Vehicle - Chevrolet, Silverado 1500, 0380	-	35,092	(5,708)	29,334	6,887
Vehicle - Chevrolet, Malibu , 3968	-	19,167	(2,498)	16,669	3,757
Equipment - Caterpillar, 160M3 AWD Motor Graders (2)	-	263,657	(51,750)	211,907	50,628
Land (Egan) - Cell TOWERS, Bannock County,	19,285	-	(953)	18,332	966
Leases Payable Total	$ 1,516,989	$ 317,916	$ (532,052)	$ 1,302,803	$ 549,123

Future minimum lease payments as of September 30, 2022 are:

Year Ending Sept 30	Principal	Interest	Total Lease Payment
2023	$ 549,123	$ 24,733	$ 573,856
2024	377,760	12,142	389,902
2025	259,460	4,581	264,041
2026	99,545	1,017	100,562
2027	3,544	186	3,730
2028-2032	5,309	691	6,000
2033-2037	5,679	321	6,000
2038-2042	2,383	19	2,402
Total	$ 1,302,803	$ 43,690	$ 1,346,493

F. Long-Term Liabilities

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2022, was as follows:

Governmental Activities:	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net Pension Liability (Asset)	$ (395,420)	$ 20,521,640	$ -	$ 20,126,220	$ -
Lease Liabilities	931,445	317,196	(326,634)	922,007	335,489
Financed Purchases	709,761	-	(133,259)	576,502	127,461
Compensated Absences	2,195,698	1,916,278	-	4,111,976	2,384,946
Pension	4,283,141	79,793	-	4,362,934	-
Governmental Activity Long-term Liabilities	$ 7,724,625	$ 22,834,907	$ (459,893)	$ 30,099,639	$ 2,847,896
Business-Type Activities:					
Compensated Absences	$ 67,983	$ -	$ (5,279)	$ 62,704	$ 47,353
Lease Liabilities	586,934	-	(205,418)	380,796	213,633
Financed Purchases	412,849	-	(47,487)	365,362	49,293
Landfill Closure	6,250,056	499,709	-	6,749,765	110,408
Net Pension Liability (Asset)	(12,229)	450,413	-	438,184	-
Business-Type Activity Long-term Liabilities	$ 7,305,593	$ 950,122	$ (258,184)	$ 7,996,811	$ 420,687

All compensated absences are liquidated by the fund in which incurred; for example, the General Fund, Road and Bridge Fund, Justice Special Revenue Funds, nonmajor Special Revenue Funds, and Solid Waste Proprietary Fund. Other liabilities are liquidated by the fund in which incurred.

Financed Purchases

The following schedule details debt service requirements to maturity for the County's financed purchases on September 30, 2022.

Year	**Business-Type Activities**			**Governmental Activities**		
	Principal	Interest	Total	Principal	Interest	Total
2023	$ 49,293	$ 13,892	$ 63,185	$ 127,461	$ 8,875	$ 136,336
2024	51,167	12,017	63,184	129,385	6,950	136,335
2025	264,902	10,099	275,001	131,338	4,996	136,334
2026	-	-	-	76,112	3,013	79,125
2027	-	-	-	112,206	1,794	114,000
Total	$ 365,362	$ 36,008	$ 401,370	$ 576,502	$ 25,628	$ 602,130

G. Fund Equity

Bannock County's financial policies outline the following classifications of fund balance that are reported on the governmental funds' balance sheet (pages 24-25):

Committed - This portion of fund balance reflects the amount of fund balance that is considered the 'minimum fund balance' the County desires to keep on hand to mitigate current and future risks and ensures service levels. This formal policy adopted by the BOCC states the minimum fund balance is 25% of budgeted expenditures for all funds unless that fund requires a higher percentage due to instability or late funding. For example, we receive PILT funding in June/July therefore, reserves are maintained at 75% of budgeted expenditures. The County Boat Fund is also held at 75% of budgeted expenditures. Unstable funds; the Justice Fund, District Court Fund, Indigent Fund, and Liability Insurance Funds are held at 30% of budgeted expenditures.

Assigned - If the County had any special revenue funds that did not meet the definition of a special revenue fund they would be combined with the General Fund and their total fund balance would be considered "assigned" for their fund. Currently, all special revenue funds meet the definition and stand alone.

		Major Special Revenue Funds				
	General Fund	**Justice Fund**	**Road & Bridge**	**Ambulance District**	**Grant Funds**	**NonMajor Funds**
Fund Balances						
Assigned for:						
Law Enforcement	$ -	$ 8,648,866	$ -	$ -	-	$ -
Attorney Services	-	1,605,262	-	-	-	2,412,317
Road Maintenance	-	-	2,006,500	-	-	-
Health/Human Programs	-	-	-	1,800,000	-	371,476
Capital Purchases	135,000	-	2,900,000	592,277	-	427,631
Bldg/Maintenance	900,000	-	-	-	-	-
Legal	1,000,000	-	-	-	-	-
Noxious Weed	-	-	-	-	-	242,062
District Court	-	-	-	-	-	1,789,015
County Recreation	345,308	-	-	-	-	1,552,438
General Gov't Operations	889,777	-	-	-	-	933,036
Total	$ 3,270,085	$ 10,254,128	$ 4,906,500	$ 2,392,277	$ -	$ 7,727,975

Unassigned - This amount also reflects the residual net resources or total fund balance in excess of the other classifications, also know as 'surplus' and is available for any purpose. The General Fund is the only fund that reflects a positive "unassigned" since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts reflect 'deficits' where there is an excess of other classifications over total fund balance.

III.

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries, natural disaster, and employee health. Except for employee health, which is partially insured, risks of loss are insured by the purchase of commercial insurance through participation in the Idaho Counties Risk Management Program. Under the terms of the ICRMP policy, Bannock County's liability is limited to the amount of annual financial membership contributions plus deductible. The County is also protected for Weed Spraying Liability claims up to $500,000 with a $2,500 deductible for County property claims only. The Risk Management Department is funded by an annual property tax tort levy which has no maximum levy limit.

Other than employee health claims, as discussed below, settled claims resulting from the other risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Health Benefits

Beginning January 1, 2005, Bannock County became a member of the Government Employees Medical Plan (GemPlan). This legal entity was created by State of Idaho political subdivisions under Idaho Code 67-2326 through 67-2333 to provide a partially self-funded employee health benefits pooling program. Bannock County pays actual costs for employee health claims; the GemPlan has reinsurance contracts for claims in excess of the $125,000 stop loss amount. This health benefit plan is accounted for as part of the General Fund and is being administered by the GemPlan Board of Trustees.

A history of changes in the Fund's claims liability amount from fiscal year 2013 to date are below:

Fiscal Year	Beginning Liability	Current Year Claims & Changes in Estimates	Claim Payments	Ending Liability
2013	$600,000	$ 4,386,003	$ (4,661,003)	$ 325,000
2014	325,000	4,779,302	(4,779,302)	325,000
2015	325,000	5,507,850	(5,407,850)	425,000
2016	425,000	5,289,881	(5,364,881)	350,000
2017	350,000	5,563,258	(5,603,258)	310,000
2018	310,000	5,504,250	(5,414,250)	400,000
2019	400,000	7,076,458	(7,126,458)	350,000
2020	350,000	6,772,499	(6,472,499)	650,000
2021	650,000	7,640,432	(7,690,432)	600,000
2022	600,000	7,535,717	(7,385,717)	750,000

All funds participate and make payments to the health benefit plan based on estimates of potential usage as per the requirements of Governmental Accounting Standards Board Statement No.10. This requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Cash reserves and incurred but not reported (IBNR) amounts of $750,000 includes any specific incremental adjustment expense.

A separate report may be obtained through written request to the GemPlan, 1575 Baldy Ave, Pocatello, Idaho, 83201 or by calling (208)237-9696

C. Pension Plan

Bannock 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 services 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 or 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 74% for police and firefighters as of June 30, 2022 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Bannock County's contributions were $2,487,390 for the year ended September 30, 2022.

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

At September 30, 2022, Bannock County reported a liability (asset) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined an actuarial valuation as of that date. Bannock County's proportion of the net pension liability (asset) was based on Bannock 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, 2022, Bannock County's proportion was .52210376 percent.

For the year ended, September 30, 2022, Bannock County recognized pension expense (revenue) of ($5,330,840). At September 30, 2022, Bannock 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.	$ 2,261,334	$ 91,786
Changes in assumptions or other inputs.	3,352,614	-
Net difference between projected and actual earnings on pension plan investments.	4,731,626	-
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	-	-
Employer contributions subsequent to the measurement date.	642,825	-
Total	$ 10,988,399	$ 91,786

$642,825 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/OPEB Liability or collective net pension/OPEB liability in the subsequent fiscal 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, 2022 the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30, 2022.

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

Year Ended September 30	Expense (Revenue)
2023	$ 2,452,056
2024	2,661,940
2025	1,231,144
2026	3,908,648

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, 2022 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 6.35%, net of investment expenses
- Cost-of-Living Adjustments 1%

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

- General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%.
- General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%.
- Fire & Police - Males Pub-2010 General Tables, increased 21%.
- Fire & Police - Females Pub-2010 General Tables, increased 26%.

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 an 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 shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimated 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 2022.

Asset Class	Target Allocation	Sick Leave
Core Fixed Income	30.00%	50.00%
Broad US Equities	55.00%	39.30%
Developed Foreign Equities	15.00%	10.70%

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 percent, 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 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	**5.35%** $ 36,294,159	**6.35%** $20,564,404	**7.35%** $7,690,006

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, 2022, Bannock County did not have any payables to the defined benefit pension plan.

D. Landfill Closure

In October 1993, Bannock County began receiving waste in a new solid waste landfill which is subject to the U.S. Resource Conservation and Recovery Act and the Idaho Solid Waste Facilities Act. The County does not have other facilities subject to these acts.

Using the Auto CAD volume determination utility, the estimated capacity of the landfill is 4,060,485 tons for 2 and 4 cells. The current percentage used to date is estimated at 99.8% of capacity for cell 2 and 85.4% of capacity for cell 4. Closure and post closure costs estimated at $6,961,696 will be recognized in annual financial reports based on actual capacity used each year.

Closure and post closure costs for current usage as of September 30, 2022, would be $6,749,765. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be $211,931. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is less than one year of remaining life for cell 2 and six months for cell 4. Cell 4 is undergoing an expansion that will add 20 years of air space and 6 years of lined space.

The total landfill area is 620 acres. Current cells cover 23 acres. The elements of estimated closure and post closure costs for erosion control, groundwater and gas monitoring, leachate treatment, well monitoring, well replacement, and maintenance and inspection of the final cover costs are projected over a 30-year monitoring requirement. The cost estimates are based on current costs and may change due to inflation, deflation, technology, or applicable laws and regulations.

E. Litigation

The County is a defendant in various lawsuits arising in the ordinary course of its operation. Currently, there are no material legal lawsuits against the County that would affect the financial condition or results of operations of the County on September 30, 2022.

The County is a recipient of federal funds and is subject to audits by governmental agencies. County officials are of the opinion that findings, if any, resulting from these audits, will not materially affect the financial condition of the County.

F. Commitments

The County enters into numerous contracts as a part of normal business. Currently, the County is involved in two contracts at the Bannock County Jail that exceed one year. The County is involved in a food service contract for jail inmates with Summit Foods. There is also an existing contract for inmate health care with Ivy Medical PLLC. Both contracts are an annual contract that automatically renew for additional one year periods unless there is 30-90 day advance written notice.

G. Post-Employment Benefits

Plan Description

Bannock County has an agent multiple-employer post-employment benefit that includes the Public Employee Retirement Plan which is explained in the pension plan note. Also, early retiree benefits are available to eligible elected officials and employees.

Bannock County's Post Retirement Healthcare Plan is administered by the Government Employees Medical Plan (Gem Plan). Gem Plan provides medical, dental, and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 years or older and have completed 20 years of continuous service with Bannock County or is an elected official who has completed 5 years of continuous service with Bannock County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare.

Plan Membership - As of October 1, 2020 the plan membership data is as follows:

Active employees	392
Retirees or Spouses	34
	426

Funding Policy

Bannock County has the authority to establish and amend employee benefit plans. The contribution requirement of plan members is established and approved by Bannock County Commission in conjunction with Gem Plan. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay COBRA premium rates; monthly contribution rates in effect as of the end of fiscal year 2021 were as follows:

	Medical	Dental	Vision	Total
Retiree	$ 340.39	$ 43.55	$ 11.87	$ 395.81
Retiree and Spouse	613.59	75.83	21.33	710.75
Retiree and 1 child	556.47	68.77	19.34	644.58
Retiree and 2+ children	624.17	77.14	21.70	723.01
Family	876.48	107.22	30.14	1,013.84

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2020 and a measurement date as of October 1, 2020. The following actuarial assumptions applied to all periods in the measurement, unless otherwise specified:

Actuarial cost method	Entry age, level percentage of pay
Salary increases	3.0%
Inflation	2.5%
Municipal bond rate	2.3% (estimate yield of 20 years. AA Rated Municipal Bond)
Healthcare cost trend rates	6.25% decreasing to 5.0% then 4.0%
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Tables with MP-2020 Generational Improvement Scale

	FYE 9/30/22	FYE 9/30/21	FYE 9/30/20	FYE 9/30/2019
Total OPEB Liability	$ 4,362,934	$ 4,283,141	$ 2,808,963	$ 2,481,134
Covered Employee Payroll	$ 20,761,138	$ 20,107,640	$ 16,694,397	$ 16,208,152
Total OPEB Liability as a % of Covered Employee Payroll	21.0%	21.0%	17.0%	15.0%
Discount Rate	2.3%	2.3%	2.3%	3.9%

The following changes in methods have been made since the prior measurement date:

None.

Discount Rate - The discount rate used to measure the OPEB liability was 2.3% (estimated yield of 20-Year AA-rated municipal bonds) for the plan. No assets have been accumulated in an irrevocable trust. The discount rate has not changed from the prior measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability beginning of measurement year	$ 4,283,141
Service cost	254,175
Interest cost	101,207
Difference between Expected and Actual experience	-
Assumption changes	-
Benefit payments	(275,589)
Net change in total OPEB liability	79,793
Total OPEB end of measurement year	$ 4,362,934

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of Bannock County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate of 1-percentage-point lower and 1-percentage-point higher than the current discount rate:

	1% Decrease	Current Discount Rate 2.3%	1% Increase
Total OPEB liability	$ 4,023,443	$ 4,362,934	$ 4,722,656

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of Bannock County, as well as what the County' total OPEB liability would be if it were calculated using a healthcare cost trend rates 1-percentage-pont lower and 1-percentage-point higher than the current healthcare cost trend rates.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	$ 3,820,861	$ 4,362,934	$ 5,017,816

OPEB Expense	Oct. 1, 2021 to Sept. 30, 2022
Service Cost	$254,175
Interest on Total OPEB Liability	101,207
Liability gain/loss	187,933
Effect of Assumption, changes or inputs	72,955
Total	$616,270

Other Post-Employment Benefit Expense and Deferred Outflows of Resources and Deferred Inflows for Resources Related to Other Post-Employment Benefits

Schedule of Deferred Inflow/Outflow of Resources

Type	Original Amount	Date Established	Original Years	Amount Recognized	Deferred Outflows	Deferred Inflows
Difference between expected to actual	$ 442,259	10/1/2018	7.00	$ (63,179)	$ 189,542	$ -
Changes in Assumption	(64,597)	10/1/2018	7.00	9,228	-	(27,684)
Difference between expected to actual	-	10/1/2019	7.00	-	-	-
Changes in Assumption	189,184	10/1/2019	7.00	(27,026)	108,099	-
Difference between expected to actual	873,265	10/1/2020	7.00	(124,753)	623,759	-
Changes in Assumption	386,098	10/1/2020	7.00	(55,157)	275,784	-
Difference between expected to actual	-	10/1/2021	7.00	0	-	-
Changes in Assumption	-	10/1/2021	7.00	-	-	-
Total	$ 1,826,209			$ (260,887)	1,197,184	$ (27,684)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other post-employment benefits will be recognized in OPEB expense as follows:

Year Ending Sept. 30	Expense
2023	$260,888
2024	260,888
2025	260,893
2026	206,932
2027	179,903
Thereafter	-

A separate report may be obtained through written request to the GemPlan, 1575 Baldy Ave, Pocatello, Idaho, 83201 or by calling (208) 237-9696.

H. Tax Abatements

Bannock County had three tax abatements for companies that qualify for the State of Idaho property tax exemption associated with Idaho Statue 63-602NN codename. This statute allows County Commissioners the ability to grant a property tax exemption for plant investments if the County has an ordinance in place that establishes eligible criteria. Bannock County adopted ordinance 2017-7 on August 22, 2017 that established criteria of a minimum plant investment of not less than $500,000. This investment does not include land.

Abatements or exemptions are requested of the commission by qualifying companies and ratified through a resolution. The assessors office reduces the successful company's assessed valuation by the percent stipulated in the resolution, this is done each year until the agreement expires. These exemptions affect other taxing districts where the company resides.

The abatements granted that affect Bannock County, the City of Pocatello, and School District #25, are as follows:

Amy's Kitchen - 100% assessed valuation exemption for a rolling 5 years, starting tax year 2015 (FY16) through 2023 (FY24).

Tax Year
- 2015= $5,149,896 value exemption or $112,041 property tax total ($33,819 Bannock County portion)
- 2016= $38,999,108 value exemption or $839,861 property tax total ($249,311 Bannock County portion)
- 2017= $48,415,872 value exemption or $1,051,504 property tax total ($313,103 Bannock County portion)
- 2018= $47,972,863 value exemption or $1,050,086 property tax total ($313,216 Bannock County portion)
- 2019= $33,709,250 value exemption or $643,886 property tax total ($193,877 Bannock County portion)
- 2020= $42,849,695 value exemption or $664,717 property tax total ($194,740 Bannock County portion)
- 2021= $39,305,102 value exemption or $652,008 property tax total ($195,471 Bannock County portion)

ON Semiconductors has multiple rolling exemptions for 75% assessed valuation exemptions for 5 years. The first starting in tax year 2016 (FY17) through 2020 (FY21) and the second starting in tax year 2017 (FY18) through 2021 (FY22) and a new one starting within the next year. These exemption amounts are not separated; therefore, only one value will be shown.

Tax Year
- 2016= $9,719,012 value exemption or $209,303 property tax total ($62,131 Bannock County portion)
- 2017= $12,061,742 value exemption or $261,959 property tax total ($110,460 Bannock County portion)
- 2018= $16,918,279 value exemption or $370,327 property tax total ($110,460 Bannock County portion)
- 2019= $17,312,101 value exemption or $330,681 property tax total ($99,570 Bannock County portion)
- 2020= $17,312,101 value exemption or $268,558 property tax total ($78,679 Bannock County portion)
- 2021= $28,265,054 value exemption or $468,871 property tax total ($140,567 Bannock County portion)

Great Western Malting - 75% assessed value exemption for a rolling 5 years, starting tax year 2018 (FY19) through 2026 (FY27).

Tax Year
- 2018 = $76,784,357 value exemption or $1,680,746 property tax total ($501,327 Bannock County portion)
- 2019 = $81,633,357 value exemption or $1,559,293 property tax total ($469,510 Bannock County portion)
- 2020= $81,663,460 value exemption or $1,266,826 property tax total ($371,137 Bannock County portion)
- 2021= $81,667,546 value exemption or $1,354,732 property tax total ($406,147 Bannock County portion)



This page contains no financial information.

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property Taxes	$ 7,422,429	$ 7,422,429	$ 7,415,567	$ (6,862)
Sales Tax	549,492	549,492	853,060	303,568
Revenue Sharing	-	-	1,721,507	1,721,507
Liquor Apportionment	550,000	550,000	1,002,856	452,856
Cigarette Tax	214,000	214,000	206,575	(7,425)
Replacement Monies	153,437	153,437	153,437	-
Other General Tax	-	-	-	-
Licenses and Permits	210,269	210,269	757,344	547,075
Charges for Services	7,642,672	7,642,672	8,570,266	927,594
Interest on Delinquent Taxes	32,000	32,000	39,556	7,556
Intergovernmental - Program Specific	447,201	447,201	552,023	104,822
Investment Income (Loss)	300,000	300,000	(1,940,439)	(2,240,439)
Fines and Costs	-	-	-	-
Miscellaneous Revenue	211,325	211,325	254,407	43,082
Total Revenue	17,732,825	17,732,825	19,586,159	1,853,334
EXPENDITURES				
General Government:				
Commissioners				
Current:				
Personnel Services	677,951	677,951	670,264	7,687
Personnel Benefits	301,966	301,966	283,773	18,193
Contractual and Other	80,000	80,000	68,823	11,177
Capital Outlay	-	-	-	-
Total Commissioners	1,059,917	1,059,917	1,022,860	37,057
Clerk-Auditor-Recorder				
Current:				
Personnel Services	931,490	931,490	890,656	40,834
Personnel Benefits	402,377	402,377	375,993	26,384
Contractual and Other	379,020	379,020	341,978	37,042
Capital Outlay	200,000	200,000	87,293	112,707
Total Clerk-Auditor-Recorder	1,912,887	1,912,887	1,695,920	216,967
Assessor				
Personnel Services	376,822	376,822	310,193	66,629
Personnel Benefits	202,490	202,490	184,481	18,009
Contractual and Other	56,000	56,000	31,360	24,640
Total Assessor	635,312	635,312	526,034	109,278
Treasurer				
Current:				
Personnel Services	297,694	297,694	297,531	163
Personnel Benefits	146,649	146,649	139,280	7,369
Contractual and Other	91,350	91,350	66,991	24,359
Total Treasurer	535,693	535,693	503,802	31,891

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Courthouse and Grounds				
Current:				
Personnel Services	291,119	291,119	245,386	45,733
Personnel Benefits	136,383	136,383	127,302	9,081
Contractual and Other	278,300	278,300	278,365	(65)
Capital Outlay	-	-	-	-
Total Courthouse and Grounds	705,802	705,802	651,053	54,749
Contingency				
Current:				
Contractual and Other	300,000	260,000	46,753	213,247
Capital Outlay	-	-	-	-
Total Contingency	300,000	260,000	46,753	213,247
Data Processing				
Current:				
Personnel Services	376,039	376,039	323,022	53,017
Personnel Benefits	157,747	157,747	139,179	18,568
Contractual and Other.	480,800	480,800	480,071	729
Capital Outlay	27,000	27,000	26,987	13
Total Data Processing	1,041,586	1,041,586	969,259	72,327
Planning and Development				
Current:				
Personnel Services	350,724	350,724	350,525	199
Personnel Benefits	165,575	165,575	157,609	7,966
Contractual and Other	99,500	99,500	68,535	30,965
Capital Outlay	-	-	-	-
Total Planning and Development	615,799	615,799	576,669	39,130
Health Insurance				
Current:				
Contractual and Other	7,200,000	7,200,000	7,535,717	(335,717)
Total Health Insurance	7,200,000	7,200,000	7,535,717	(335,717)
Special Projects				
Current:				
Personnel Services	68,487	68,487	67,826	661
Personnel Benefits	33,523	33,523	30,335	3,188
Contractual and Other	36,200	36,200	29,865	6,335
Capital Outlay	-	-	-	-
Total Special Projects	138,210	138,210	128,026	10,184
General Government Trusts				
Current:				
Contractual and Other	571,500	571,500	280,111	291,389
Total General Government Trusts	571,500	571,500	280,111	291,389

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
County Operations				
Current:				
Personnel Benefits	30,000	30,000	4,798	25,202
Contractual and Other	3,264,446	3,264,446	1,272,720	1,991,726
Capital Outlay	-	-	-	-
Total County Operations	3,294,446	3,294,446	1,277,518	2,016,928
GIS				
Current:				
Personnel Services	178,576	178,576	133,220	45,356
Personnel Benefits	74,492	74,492	63,010	11,482
Contractual and Other	55,878	55,878	35,080	20,798
Total GIS	308,946	308,946	231,310	77,636
Liability Insurance				
Current:				
Contractual and Other	535,586	535,586	538,585	(2,999)
Total Liability Insurance	535,586	535,586	538,585	(2,999)
Debt Service				
Principal	-	-	-	-
Total General Government	18,855,684	18,815,684	15,983,617	2,832,067
Health:				
Coroner				
Current:				
Personnel Services	147,889	147,889	141,355	6,534
Personnel Benefits	59,407	59,407	53,770	5,637
Contractual and Other	70,500	110,500	110,091	409
Total Coroner	277,796	317,796	305,216	12,580
Total Health	277,796	317,796	305,216	12,580
Agriculture:				
Agriculture Extension				
Current:				
Personnel Services	37,007	37,007	36,980	27
Personnel Benefits	20,617	20,617	19,867	750
Contractual and Other	48,370	48,370	30,038	18,332
Total Agriculture Extension	105,994	105,994	86,885	19,109
Total Agriculture	105,994	105,994	86,885	19,109
Public Safety:				
Sheriff/Jail				
Current:				
Contractual and Other	1,045,000	1,045,000	123,322	921,678
Capital Outlay	-	-	-	-
Total Sheriff/Jail	1,045,000	1,045,000	123,322	921,678
Total Public Safety	1,045,000	1,045,000	123,322	921,678

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Legal and Judicial:				
Clerk of District Court				
Current:				
Personnel Services	698,386	698,386	659,992	38,394
Personnel Benefits	376,249	376,249	351,717	24,532
Contractual and Other	3,500	3,500	2,482	1,018
Total Clerk of District Court	1,078,135	1,078,135	1,014,191	63,944
Juvenile Probation				
Current:				
Personnel Services	820,275	820,275	757,771	62,504
Personnel Benefits	358,150	358,150	328,111	30,039
Contractual and Other	-	-	-	-
Total Juvenile Probation	1,178,425	1,178,425	1,085,882	92,543
Juvenile Probation Trusts				
Current:				
Contractual and Other	155,520	155,520	112,663	42,857
Total Juvenile Probation Trust	155,520	155,520	112,663	42,857
Adult Probation				
Current:				
Personnel Services	513,323	513,323	510,158	3,165
Personnel Benefits	239,608	239,608	227,792	11,816
Contractual and Other	24,040	24,040	26,314	(2,274)
Capital Outlay	17,182	17,182	-	17,182
Total Adult Probation	794,153	794,153	764,264	29,889
SHARE				
Current:				
Personnel Services	77,028	77,028	77,308	(280)
Personnel Benefits	42,711	42,711	41,209	1,502
Total SHARE	119,739	119,739	118,517	1,222
Total Legal and Judicial	3,325,972	3,325,972	3,095,517	230,455
Total Expenditures	23,610,446	23,610,446	19,594,557	4,015,889
Excess Revenues (Expenditures)	(5,877,621)	(5,877,621)	(8,398)	5,869,223
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	-
Transfers In (Out)	(557,246)	(557,246)	(557,246)	-
Total Other Financing Sources (Uses)	(557,246)	(557,246)	(557,246)	-
Net Change in Fund Balance	(6,434,867)	(6,434,867)	(565,644)	5,869,223
FUND BALANCE, BEGINNING OF YEAR	17,384,998	17,384,998	17,609,786	224,788
FUND BALANCE, END OF YEAR	$ 10,950,131	$ 10,950,131	$ 17,044,142	$ 6,094,011

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property Taxes	$ 10,731,629	$ 10,731,629	$ 10,755,265	$ 23,636
Sales Tax	502,797	502,797	1,040,006	537,209
Replacement Monies	100,340	100,340	100,340	-
Revenue Sharing	2,500,000	2,500,000	2,500,000	-
Interest on Delinquent Taxes	45,000	45,000	62,335	17,335
Licenses and Permits	130,000	130,000	207,144	77,144
Intergovernmental - Program Specific	422,500	422,500	503,296	80,796
Charges for Services	747,319	747,319	998,805	251,486
Fines and Court Costs	171,500	171,500	208,852	37,352
Miscellaneous Revenue	6,000	6,000	23,648	17,648
Total Revenue	15,357,085	15,357,085	16,399,691	1,042,606
EXPENDITURES				
Public Safety:				
Sheriff				
Current:				
Personnel Services	3,241,000	3,181,000	3,071,452	109,548
Personnel Benefits	1,499,504	1,499,504	1,380,228	119,276
Contractual and Other	913,415	973,415	860,279	113,136
Capital Outlay	-	-	-	-
Total Sheriff	5,653,919	5,653,919	5,311,959	341,960
Justice Fund Trusts				
Current:				
Contractual and Other	17,500	17,500	18,699	(1,199)
Capital Outlay	-	-	-	-
Total Justice Fund Trusts	17,500	17,500	18,699	(1,199)
Jail				
Current:				
Personnel Services	3,318,329	3,368,329	3,130,964	237,365
Personnel Benefits	1,610,008	1,610,008	1,501,791	108,217
Contractual and Other	3,240,377	3,190,377	3,132,719	57,658
Capital Outlay	-	-	-	-
Total Jail	8,168,714	8,168,714	7,765,474	403,240
Total Public Safety	13,840,133	13,840,133	13,096,132	744,001
Legal & Judicial:				
County Prosecutor				
Current:				
Personnel Services	1,351,676	1,351,676	1,274,332	77,344
Personnel Benefits	571,896	571,896	527,156	44,740
Contractual and Other	139,880	139,880	93,068	46,812
Total Prosecutor	2,063,452	2,063,452	1,894,556	168,896

(Continued)

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Justice Fund Trust				
Current:				
Contractual and Other	246	246	-	246
Total Justice Fund	246	246	-	246
Total Legal and Judicial	2,063,698	2,063,698	1,894,556	169,142
Total Expenditures	15,903,831	15,903,831	14,990,688	913,143
Excess Revenues (Expenditures)	(546,746)	(546,746)	1,409,003	1,955,749
FUND BALANCE, BEGINNING OF YEAR	6,170,370	6,170,370	13,239,751	7,069,381
FUND BALANCE, END OF YEAR	$ 5,623,624	$ 5,623,624	$ 14,648,754	$ 9,025,130

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property Taxes	$ 1,768,006	$ 1,768,006	$ 1,712,728	$ (55,278)
Sales Taxes	152,727	152,727	314,631	161,904
Replacement Monies	16,518	16,518	16,518	-
Interest on Delinquent Taxes	10,000	10,000	3,470	(6,530)
Charges for Services	390,975	438,310	769,294	330,984
Highway Users	3,350,000	3,350,000	3,692,933	342,933
National Forest	40,000	40,000	52,920	12,920
Intergovernmental - Program Specific	-	650,000	1,927,478	1,277,478
Miscellaneous Revenue	-	-	54	54
Total Revenues	5,728,226	6,425,561	8,490,026	2,064,465
EXPENDITURES				
Road & Bridge				
Current:				
Personnel Services	1,526,008	1,526,008	1,414,398	111,610
Personnel Benefits	800,029	800,029	739,820	60,209
Contractual and Other	3,652,666	4,302,666	3,618,085	684,581
Capital Outlay	615,000	615,000	493,448	121,552
Total Road & Bridge	6,593,703	7,243,703	6,265,751	977,952
Engineer				
Current:				
Personnel Services	85,408	85,408	74,618	10,790
Personnel Benefits	31,317	31,317	26,464	4,853
Contractual and Other	44,755	92,090	52,617	39,473
Total Engineer	161,480	208,815	153,699	55,116
Road & Bridge Trust				
Contractual and Other	-	-	5,170	(5,170)
Total Expenditures	6,755,183	7,452,518	6,424,620	1,027,898
Excess Revenues (Expenditures)	(1,026,957)	(1,026,957)	2,065,406	3,092,363
Other Financing Sources (uses)				
Transfers in (out)	-	-	-	-
Net Change in Fund Balance	(1,026,957)	(1,026,957)	2,065,406	3,092,363
FUND BALANCE, BEGINNING OF YEAR	5,145,412	5,145,412	4,949,486	(195,926)
FUND BALANCE, END OF YEAR	$ 4,118,455	$ 4,118,455	$ 7,014,892	$ 2,896,437

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

AMBULANCE DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 1,940,851	$ 1,943,718	$ 2,867
Sales Tax	55,487	133,425	77,938
Replacement Monies	23,087	23,087	-
Interest on Delinquent Taxes	6,000	11,273	5,273
Intergovernmental - Program Specific	19,000	19,538	538
Investment Income (Loss)	10,000	(163,894)	(173,894)
Charges for Services	1,840,000	2,619,252	779,252
Miscellaneous	-	-	-
Total Revenues	3,894,425	4,586,399	691,974
EXPENDITURES			
Current:			
Contractual and Other	3,896,419	4,361,632	(465,213)
Capital Outlay	270,000	34,879	235,121
Total Expenditures	4,166,419	4,396,511	(230,092)
Excess Revenues (Expenditures)	(271,994)	189,888	461,882
FUND BALANCE, BEGINNING OF YEAR	1,447,951	3,060,829	1,612,878
FUND BALANCE, END OF YEAR	$ 1,175,957	$ 3,250,717	$ 2,074,760

BANNOCK COUNTY, IDAHO
REQUIRED SUPPLEMENTARY INFORMATION

GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental - Program Specific	$25,290,979	$ 3,907,192	$ (21,383,787)
Charges for Services	552,702	1,121,274	568,572
Miscellaneous	-	535	535
Total Revenues	25,843,681	5,029,001	(20,814,680)
EXPENDITURES			
Health:			
Current:			
Contractual and Other	17,086,792	53,617	17,033,175
Capital Outlay	162,500	-	162,500
Total Health	17,249,292	53,617	17,195,675
Culture and Recreation:			
Current:			
Contractual and Other	2,251,052	20,651	2,230,401
Capital Outlay	-	-	-
Total Culture and Recreation	2,251,052	20,651	2,230,401
General Government:			
Current:			
Contractual and Other	15,000	-	15,000
Total General Government	15,000	-	15,000
Public Safety:			
Current:			
Personnel Services	49,365	28,751	20,614
Personnel Benefits	11,185	6,274	4,911
Contractual and Other	309,378	143,812	165,566
Capital Outlay	-	-	-
Total Public Safety	369,928	178,837	191,091
Legal and Judicial:			
Current:			
Personnel Services	1,348,105	1,118,702	229,403
Personnel Benefits	578,209	531,937	46,272
Contractual and Other	3,653,575	1,921,949	1,731,626
Capital Outlay	72,533	-	72,533
Total Legal and Judicial	5,652,422	3,572,588	2,079,834
Roads:			
Current:			
Personal Services	14,726	6,356	8,370
Personal Benefits	4,662	1,989	2,673
Contractual and Other	286,599	22,367	264,232
Capital Outlay	-	-	-
Total Roads	305,987	30,712	275,275
Total All Expenditures	25,843,681	3,856,405	21,987,276
Excess Revenues (Expenditures)	-	1,172,596	1,172,596
OTHER FINANCING SOURCES (USES):			
Transfers In (Out)	-	-	-
Net Change In Fund Balance	-	1,172,596	1,172,596
FUND BALANCE, BEGINNING OF YEAR	1,354,299	1,354,299	-
FUND BALANCE, END OF YEAR	$ 1,354,299	$ 2,526,895	$ 1,172,596

BANNOCK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer's Share of Net Pension Liability
PERSI -- Base Plan

	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net pension liability (asset)	0.005221038	0.005161554	0.005379424	0.005281272	0.005345184	0.005444277	0.00566255	0.005783553
Employer's proportionate share of the net pension liability (asset)	$ 20,564,404	$ (407,649)	$ 12,491,734	$ 6,028,425	$ 7,884,240	$ 8,557,468	$ 11,478,859	$ 7,615,998
Employer's covered employee payroll	20,494,887	19,085,830	19,065,677	17,780,998	17,059,531	16,132,915	16,451,504	16,051,160
Employer's proportional share of the net pension liability (asset) as a percentage of its covered employee payroll.	100.34%	2.13%	65.52%	33.90%	46.22%	53.04%	69.77%	47.45%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.09%	93.79%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Bannock County will present information for those years for which information is available.

Data reported is measured as of June 30, 2022.

Schedule of Employer Contributions
PERSI -- Base Plan

County Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 2,487,390	$ 2,327,610	$ 2,316,585	$ 2,060,123	$ 2,075,757	$ 1,835,876	$ 1,900,408	$ 1,891,811
Contributions in relation to the statutorily required contribution	(2,487,390)	(2,327,610)	(2,316,585)	(2,060,123)	(2,075,757)	(1,835,876)	(1,900,408)	(1,857,912)
Contribution (deficiency) excess	-	-	-	-	-	-	-	33,899
Employer's covered employee payroll	19,984,545	$ 19,051,135	$ 19,241,676	$ 18,115,589	$17,188,433	$ 16,799,160	$ 16,583,510	$16,032,673
Contributions as a percentage of covered employee payroll	12.45%	12.22%	12.04%	11.37%	12.08%	10.93%	10.15%	11.80%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Bannock County will present information for those years for which information is available.

Data reported is measured as of September 30, 2022.

Schedule of Changes in Total OPEB Liability and Related Ratios
Last 10-Fiscal Years*

	2022	2021	2020	2019	2018
Total OPEB Liability beginning	$ 4,283,141	$ 2,808,963	$ 2,481,134	$ 1,989,916	$ 1,889,969
Service cost	254,175	246,174	143,291	115,322	98,830
Interest on total OPEB liability	101,207	89,849	100,325	72,397	68,440
Benefit payments	-	873,265	(104,971)	(74,163)	(67,323)
Difference between expected and actual experience	-	386,098	-	442,259	-
Assumption changes	(275,589)	(121,208)	189,184	(64,597)	-
Net change in total OPEB Liability	79,793	1,474,178	327,829	491,218	99,947
Total OPEB liability-ending	$ 4,362,934	$ 4,283,141	$ 2,808,963	$ 2,481,134	$ 1,989,916
Covered payroll	$ 20,761,138	$ 20,107,640	$ 16,694,397	$ 16,208,152	$ 16,132,798
Total OPEB liability as a percentage of covered employee payroll	21.0%	21.0%	17.0%	15.3%	12.3%

Notes to Schedule:

Changes in benefit terms. There are no changes of benefit terms.

Changes of assumptions. Changes of assumptions and other inputs reflect the effect of changes in the discount rate each period.

For the above OPEB Plans, no assets are accumulated in a trust that meets the criteria in GASB statement no. 75, paragraph 4; these benefits are funded on a pay-as-you go basis.

*GASB Statement No. 75 requires ten years of Information to be presented in this table. However, until a full 10-year trend is compiled, the County will present Information for those years for which Information is available. Data reported is measured as of October 1 each fiscal year.

I. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Basis of Budgetary Accounting

The County is required by State Law to adopt annual budgets on all governmental funds that cover a period from October 1 through September 30. All adopted budgets are prepared in accordance with the modified accrual basis of accounting and are adopted on a basis consistent with generally accepted accounting principles.

B. Budgetary Information

All County department heads are required to submit their annual budget requests to the County Auditor by the third Monday in May. The County Auditor is the Budget Officer and, as such Budget Officer, it is his duty to compile and prepare a preliminary budget for consideration by the County Commissioners. The budget is prepared by fund, department, activity, and object, and includes appropriated budgets for the prior two years, year-to-date expenditures, and requested appropriations for the next fiscal year.

On or before the first Monday in August, the County Budget Officer submits the proposed budget to the County Commissioners for review and approval. When the tentative budget has been approved, it must be published in an area newspaper. On or before the Tuesday following the first Monday of September each year, the Board of Commissioners meet to hold a public budget hearing, at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day until concluded, but not to exceed a total of five (5) days.

Upon conclusion of such hearing, the County Commissioners fix and determine the amount of the appropriated budget for each department of the County which, in no event, shall require more property tax funding than the amount of the published budget. The appropriated budget is adopted by resolution in the official minutes of the board.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget.

The County employs budgetary integration as a management control device during the year for all governmental funds. All appropriations lapse at the end of the fiscal year. Appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriations become null and void and any lawful claims presented thereafter against any subsequent appropriation will be provided for in the ensuing budget.

Expenditures may not exceed budgeted appropriations for personnel services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues. During the year, $4,695,282 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the Heath Insurance Fund overspent by $335,717; Liability Insurance overspent by $2,999; these overages were covered by revenues. Within the Justice Fund, the Justice Fund Trust overspent by $1,199, revenues in the fund covered the expenditure. Within the Road and Bridge Fund, the Road and Bridge Trust overspent by $5,170; revenues in the fund covered the expenditure. Within the Ambulance Fund, budget was overspent by $230,092; there were sufficient revenues to cover the expenditures. Within the Health District Fund, budget was overspent by $69,933, this overage was covered by reserves. Within the Mosquito Abatement District Fund, budget was overspent by $27,372, the overage was covered by reserves.



Photo by Bannock County Historical Musuem

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or for sound financial management.

District Court - This fund was established to pay for all court expenditures other than courthouse construction and remodeling. Idaho Code 31-867

Maximum tax levy:	0.000400000
Current tax levy:	0.000205397

Fair District - This fund is used to account for the County's apportionment of the joint district fair. Idaho Code 22-307

Maximum tax levy:	0.000100000
Current tax levy:	0.000011920

Fair Maintenance - This fund is used for maintenance of County fairgrounds. Idaho Code 31-822

Maximum tax levy:	0.000100000
Current tax levy:	0.000019445

Fair Exhibit - This fund is for the purpose of collecting, preparing, and maintaining an exhibition of the products and industries of Bannock County at the County fair. Idaho Code 31-823

Maximum tax levy:	0.000200000
Current tax levy:	0.000041031

Health District - This fund is to account for the County's portion of services provided on a regional basis by the State of Idaho for preventive health services. Idaho Code 31-862

Maximum tax levy:	0.000400000
Current tax levy:	0.000128496

Historical Society - This fund is used for the support of County historical societies. Idaho Code 31-864

Maximum tax levy:	0.000120000
Current tax levy:	0.000014182

Indigent - This fund was established to safeguard the public health, safety, and welfare for the care and medical needs of indigent persons of the County. Idaho Code 31-3503

Maximum tax levy:	0.001000000
Current tax levy:	0.000000000

Junior College - This fund is used to pay tuition for county students attending out of district community colleges. Idaho Code 33-2110A

Maximum tax levy:	0.000100000
Current tax levy:	0.000000000

Parks and Recreation - This fund is used to account for operations in the Events Center. Idaho Code 31-4318

Maximum tax levy:	0.000100000
Current tax levy:	0.000096461

Appraisal - This fund was established to provide a continuing program of valuation of all properties and that all parcels of property under the assessor's jurisdiction in the County are appraised at current market value for assessment purposes. Idaho Code 63-314.3

Maximum tax levy:	0.000400000
Current tax levy:	0.000170077

Veterans Memorial - This fund is used to assist in the maintenance, upkeep, and repair of servicemen's memorials within the County. Idaho Code 65-103

Maximum tax levy:	0.000100000
Current tax levy:	0.000024759

Noxious Weed - This fund is used to account for operations of noxious weed control throughout the County. Idaho Code 22-2406

Maximum tax levy:	0.000600000
Current tax levy:	0.000041656

Mosquito Abatement - This fund is used to account for operations of an abatement district to control mosquitoes throughout the County. Idaho Code 39-2805

Maximum tax levy:	0.001000000
Current tax levy:	0.000020347

(Continued)

Special Revenue Funds (Continued)

PILT - This fund was created to account for the receipt and disbursement of payment in lieu of taxes revenues received from the federal government. *No tax levy revenue is involved in this fund.*

Snowmobile - This fund is used to account for the monies received and expenditures incurred to provide snowmobile recreation within the County. Idaho Code 67-7106. *No tax levy revenue is involved in this fund.*

County Boat - This fund accounts for operations of the County boat patrol and other expenditures related to improvements of public waterways within the County. Idaho Code 57-1501. *No tax levy revenue is involved in this fund.*

Opioid Settlement- This fund is used to account for monies received and expenditures incurred from opiod settlement funds. *No tax levy revenue is involved in this fund*.

Juvenile Facilities - This fund is used to account for the operations of the Regional Juvenile Detention Center. This facility was formed through a Joint Powers Agreement. *No tax levy revenue is involved in this fund.*



This page contains no financial information.

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2022

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
ASSETS				
Cash and Investments	$ 2,634,191	$ 5,240	$ 239,064	$ 412,150
Inventory	-	-	-	-
Intergovernmental Receivables	40,903	408	6,921	14,861
Taxes Receivable	34,688	201	2,818	7,124
Fees Receivable	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	$ 2,709,782	$ 5,849	$ 248,803	$ 434,135
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 40,440	$ -	$ 3,897	$ 9,432
Direct Deposit Payable	65,351	-	-	12,426
Prepaid Revenue	-	-	-	-
Total Liabilities	105,791	-	3,897	21,858
Deferred Inflows:				
Unavailable Property Taxes	31,913	185	2,593	6,554
Taxes Received in Advance	16,342	94	1,547	3,265
Total Deferred Inflows	48,255	279	4,140	9,819
Fund Balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
Grants	-	-	-	-
Funding source restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	766,721	1,393	60,192	100,615
Assigned for:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	4,177	180,574	301,843
Agriculture	-	-	-	-
Legal and Judicial	1,789,015	-	-	-
Total Fund Balances	2,555,736	5,570	240,766	402,458
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,709,782	$ 5,849	$ 248,803	$ 434,135

(Continued)

Special Revenue Funds						
Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
$ 182,223	$ 41,759	$ 3,616,665	$ 93,900	$ 1,386,245	$ 1,075,690
-	-	-	-	911	-
24,402	3,226	63,911	572	10,512	36,105
15,580	2,243	52,700	-	12,023	29,855
-	-	-	-	-	-
-	-	-	-	-	-
$ 222,205	$ 47,228	$ 3,733,276	$ 94,472	$ 1,409,691	$ 1,141,650
$ -	$ -	$ 34,912	$ -	$ 89,775	$ 24,340
-	-	51,413	-	17,348	36,041
-	-	-	-	-	-
-	-	86,325	-	107,123	60,381
14,334	2,064	48,484	-	11,061	27,467
10,224	1,128	-	-	7,675	13,532
24,558	3,192	48,484	-	18,736	40,999
-	-	-	-	911	-
-	-	-	-	-	-
-	-	-	-	-	-
49,412	11,009	1,079,540	23,618	320,958	260,068
-	-	-	-	-	780,202
-	-	-	-	-	-
148,235	-	106,610	-	-	-
-	33,027	-	70,854	961,963	-
-	-	-	-	-	-
-	-	2,412,317	-	-	-
197,647	44,036	3,598,467	94,472	1,283,832	1,040,270
$ 222,205	$ 47,228	$ 3,733,276	$ 94,472	$ 1,409,691	$ 1,141,650

(Continued)

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)

September 30, 2022

	Special Revenue Funds			
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT
ASSETS				
Cash and Investments	$ 167,615	$ 417,124	$ 179,946	$ 1,561,250
Inventory	-	235,191	61,315	-
Intergovernmental Receivables	4,232	10,759	4,547	-
Taxes Receivables	3,729	5,665	3,554	-
Fees Receivable	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	$ 175,576	$ 668,739	$ 249,362	$ 1,561,250
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ -	$ 20,068	$ 7,032	$ 76,727
Direct Deposit Payable	-	3,808	180	-
Prepaid Revenue	-	-	-	-
Total Liabilities	-	23,876	7,212	76,727
Deferred Inflows:				
Unavailable Property Taxes	3,431	5,212	3,270	-
Taxes Received in Advance	1,970	3,314	1,619	-
Total Deferred Inflows	5,401	8,526	4,889	-
Fund Balances:				
Nonspendable:				
Inventories	-	235,191	61,315	-
Restricted:				
Grants	-	-	-	-
Funding Source Restrictions	-	-	-	-
Committed for:				
Funds Held for Minimum Balance	42,544	159,084	59,315	1,113,392
Assigned for:				
General Government	-	-	-	371,131
Public Safety	-	-	-	-
Health and Welfare	-	-	116,631	-
Culture and Recreation	127,631	-	-	-
Agriculture	-	242,062	-	-
Legal and Judicial	-	-	-	-
Total Fund Balances	170,175	636,337	237,261	1,484,523
Total Liabilities, Deferred Inflows and Fund Balances	$ 175,576	$ 668,739	$ 249,362	$ 1,561,250

(Continued)

Special Revenue Funds				
Snowmobile	County Boat	Opiod Settlement	Juvenile Facility	2022 Total
$ 156,534	$ 17,144	$ 45,871	$ 907,050	$ 13,139,661
-	-	-	-	297,417
-	-	-	51,828	273,187
-	-	-	-	170,180
-	-	-	-	-
-	-	-	-	-
$ 156,534	$ 17,144	$ 45,871 -	$ 958,878	$ 13,880,445
$ -	$ 3,400	$ -	$ 8,613	$ 318,636
-	-	-	26,732	213,299
-	-	-	-	-
-	3,400	-	35,345	531,935
-	-	-	-	156,568
-	-	-	-	60,710
-	-	-	-	217,278
-	-	-	-	297,417
-	-	-	-	-
-	-	45,871	923,533	969,404
78,267	10,308	-	-	4,136,436
-	-	-	-	1,151,333
-	-	-	-	-
-	-	-	-	371,476
78,267	3,436	-	-	1,761,772
-	-	-	-	242,062
-	-	-	-	4,201,332
156,534	13,744	45,871	923,533	13,131,232
$ 156,534	$ 17,144	$ 45,871	$ 958,878	$ 13,880,445

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended September 30, 2022

	District Court	Fair District	Fair Maintenance	Fair Exhibit	Health District
REVENUES					
Taxes:					
Property Taxes	$ 1,531,372	$ 9,935	$ 126,805	$ 297,418	$ 822,778
Sales Tax	145,301	1,511	26,173	30,533	87,712
Liquor Tax	85,297	-	-	-	-
Replacement Monies	14,045	110	5,103	4,415	6,015
Interest on Delinquent Taxes	9,692	37	823	1,957	3,837
Interest on Investments	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	138,058	-	-	71,907	-
Intergovernmental - Program Specific	28,824	-	-	-	-
Intergovernmental - General	-	-	-	-	-
Fines and Court Costs	545,991	-	-	-	-
Miscellaneous	11,742	-	-	24,522	-
Total Revenues	2,510,322	11,593	158,904	430,752	920,342
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Roads	-	-	-	-	-
Health	-	-	-	-	948,800
Welfare	-	-	-	-	-
Culture and Recreation	-	11,000	90,027	416,421	-
Agriculture	-	-	-	-	-
Legal and Judicial	2,322,294	-	-	-	-
Capital Outlay	-	-	98,505	-	-
Total Expenditures	2,322,294	11,000	188,532	416,421	948,800
Excess Revenues (Expenditures)	188,028	593	(29,628)	14,331	(28,458)
Other Financing Sources (Uses)					
Tansfers In (Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	188,028	593	(29,628)	14,331	(28,458)
FUND BALANCES, BEGINNING OF YEAR.	2,367,708	4,977	270,394	388,127	226,105
FUND BALANCES, END OF YEAR	$ 2,555,736	$ 5,570	$ 240,766	$ 402,458	$ 197,647

Special Revenue Funds

Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal	Veterans Memorial
$ 105,212	$ 2,080,630	$ -	$ 560,740	$ 1,368,800	$ 147,221
11,642	230,865	2,289	35,325	128,013	15,154
-	-	-	-	-	-
1,015	15,863	-	-	12,127	675
601	15,633	-	3,097	7,580	601
-	-	-	-	-	-
-	-	-	-	-	-
-	253,450	-	418,890	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	333,930	-	-	-	-
-	-	-	20,128	2	-
118,470	2,930,371	2,289	1,038,180	1,516,522	163,651
-	-	-	-	1,299,522	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	717,118	-	-	-	-
106,300	-	29,700	1,394,527	-	65,336
-	-	-	-	-	-
-	1,871,098	-	-	-	-
-	-	-	-	-	-
106,300	2,588,216	29,700	1,394,527	1,299,522	65,336
12,170	342,155	(27,411)	(356,347)	217,000	98,315
-	-	-	557,246	-	-
-	-	-	557,246	-	-
12,170	342,155	(27,411)	200,899	217,000	98,315
31,866	3,256,312	121,883	1,082,933	823,270	71,860
$ 44,036	$ 3,598,467	$ 94,472	$ 1,283,832	$ 1,040,270	$ 170,175

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - (CONTINUED)

For the Fiscal Year Ended September 30, 2022

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
REVENUES				
Taxes:				
Property Taxes	$ 287,989	$ 162,324	$ -	$ -
Sales Tax	39,578	-	-	-
Liquor Tax	-	-	-	-
Replacement Monies	4,159	2,805	-	-
Interest on Delinquent Taxes	1,441	932	-	-
Interest on Investments	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	41,942	-	-	-
Intergovernmental - Program Specific	37,840	5,715	-	33,767
Intergovernmental - General	-	-	584,697	-
Fines and Court Costs	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	412,949	171,776	584,697	33,767
EXPENDITURES				
Current:				
General Government	-	-	241,349	-
Public Safety	-	-	-	-
Roads	-	-	-	-
Health	-	228,405	-	-
Welfare	-	-	-	-
Culture and Recreation	-	-	-	18,749
Agriculture	348,562	-	-	-
Legal and Judicial	-	-	-	-
Capital Outlay	25,000	10,000	260,974	-
Total Expenditures	373,562	238,405	502,323	18,749
Excess Revenues (Expenditures)	39,387	(66,629)	82,374	15,018
Other Financing Sources (Uses)				
Tansfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	39,387	(66,629)	82,374	15,018
FUND BALANCES, BEGINNING OF YEAR	596,950	303,890	1,402,149	141,516
FUND BALANCES, END OF YEAR	$ 636,337	$ 237,261	$ 1,484,523	$ 156,534

Special Revenue Funds

County Boat	Opioid Settlement	Juvenile Facility	2022 Total
$ -	$ -	$ -	$ 7,501,224
-	-	-	754,096
-	-	-	85,297
-	-	-	66,332
-	-	-	46,231
-	-	-	-
23,052	-	-	23,052
-	-	882,080	1,806,327
-	45,871	29,613	181,630
-	-	-	584,697
-	-	-	879,921
-	-	-	56,394
23,052	45,871	911,693	11,985,201
-	-	-	1,540,871
-	-	1,076,438	1,076,438
-	-	-	-
-	-	-	1,177,205
-	-	-	717,118
23,115	-	-	2,155,175
-	-	-	348,562
-	-	-	4,193,392
-	-	-	394,479
23,115	-	1,076,438	11,603,240
(63)	45,871	(164,745)	381,961
-	-	-	557,246
-	-	-	557,246
(63)	45,871	(164,745)	939,207
13,807	-	1,088,278	12,192,025
$ 13,744	$ 45,871	$ 923,533	$ 13,131,232



This page contains no financial information.

BANNOCK COUNTY, IDAHO

DISTRICT COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 1,525,060	$ 1,531,372	$ 6,312
Sales Tax	77,063	145,301	68,238
Liquor Apportionment	85,297	85,297	-
Replacement Monies	14,045	14,045	-
Interest on Delinquent Taxes	5,000	9,692	4,692
Charges for Services	153,000	138,058	(14,942)
Intergovernmental-Program Specific	28,824	28,824	-
Fines and Court Costs	506,500	545,991	39,491
Miscellaneous	10,250	11,742	1,492
Total Revenues	2,405,039	2,510,322	105,283
EXPENDITURES			
District Court			
Current:			
Personnel Services	844,927	829,004	15,923
Personnel Benefits	383,005	372,595	10,410
Contractual and Other	285,995	256,315	29,680
Capital Outlay	-	-	-
Total District Court	1,513,927	1,457,914	56,013
District Court Trusts			
Current:			
Contractual and Other	114,000	20,182	93,818
Total District Court Trusts	114,000	20,182	93,818
Security/Court Marshals			
Personnel Services	590,991	534,913	56,078
Personnel Benefits	337,021	286,552	50,469
Contractual and Other	31,350	22,733	8,617
Capital Outlay	43,000	-	43,000
Total Security/Court Marshals	1,002,362	844,198	158,164
Total Expenditures	2,630,289	2,322,294	307,995
Excess Revenues (Expenditures)	(225,250)	188,028	413,278
FUND BALANCE, BEGINNING OF YEAR	1,997,072	2,367,708	370,636
FUND BALANCE, END OF YEAR	$ 1,771,822	$ 2,555,736	$ 783,914

BANNOCK COUNTY, IDAHO

FAIR DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 9,883	$ 9,935	$ 52
Sales Tax	987	1,511	524
Replacement Monies	110	110	-
Interest on Delinquent Taxes	20	37	17
Miscellaneous	-	-	-
Total Revenues	11,000	11,593	593
EXPENDITURES			
Current:			
Contractual and Other	11,000	11,000	-
Capital Outlay	-	-	-
Total Expenditures	11,000	11,000	-
Excess Revenues (Expenditures)	-	593	593
FUND BALANCE, BEGINNING OF YEAR	3,750	4,977	1,227
FUND BALANCE, END OF YEAR	$ 3,750	$ 5,570	$ 1,820

BANNOCK COUNTY, IDAHO

FAIR MAINTENANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 125,866	$ 126,805	$ 939
Sales Tax	19,231	26,173	6,942
Replacement Monies	5,103	5,103	-
Interest on Delinquent Taxes	400	823	423
Miscellaneous	-	-	-
Total Revenues	150,600	158,904	8,304
EXPENDITURES			
Current:			
Contractual and Other	125,600	90,027	35,573
Capital Outlay	63,000	98,505	(35,505)
Total Expenditures	188,600	188,532	68
Excess Revenues (Expenditures)	(38,000)	(29,628)	8,372
FUND BALANCE, BEGINNING OF YEAR	103,560	270,394	166,834
FUND BALANCE, END OF YEAR	$ 65,560	$ 240,766	$ 175,206

BANNOCK COUNTY, IDAHO

FAIR EXHIBIT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Orginal	Final		
REVENUES				
Taxes:				
Property Taxes	$ 295,915	$ 295,915	$ 297,418	$ 1,503
Sales Tax	15,860	15,860	30,533	14,673
Replacement Monies	4,415	4,415	4,415	-
Interest on Delinquent Taxes	1,500	1,500	1,957	457
Charges for Services	20,800	35,800	71,907	36,107
Intergovernmental-Program Specific	-	-	-	-
Miscellaneous Revenue	500	500	24,522	24,022
Total Revenues	338,990	353,990	430,752	76,762
EXPENDITURES				
Fair Administration:				
Current:				
Personnel Services	75,540	75,540	66,615	8,925
Personnel Benefits	26,340	26,340	22,061	4,279
Contractual and Other	22,000	22,000	21,587	413
Capital Outlay	-	-	-	-
Total Administration	123,880	123,880	110,263	13,617
Fair:				
Current:				
Personnel Services	6,500	6,500	5,510	990
Personnel Benefits	537	537	1,071	(534)
Contractual and Other	148,700	163,700	159,520	4,180
Total South Fair	155,737	170,737	166,101	4,636
4-H:				
Current:				
Personnel Services	70,915	70,915	63,547	7,368
Personnel Benefits	39,173	39,173	36,997	2,176
Contractual and Other	35,060	35,060	39,513	(4,453)
Total 4-H	145,148	145,148	140,057	5,091
Fair Trusts				
Current:				
Contractual and Other	500	500	-	500
Total Fair Trusts	500	500	-	500
Total Expenditures	425,265	440,265	416,421	23,844
Excess Revenues (Expenditures)	(86,275)	(86,275)	14,331	100,606
FUND BALANCE, BEGINNING OF YEAR	309,736	309,736	388,127	78,391
FUND BALANCE, END OF YEAR	$ 223,461	$ 223,461	$ 402,458	$ 178,997

BANNOCK COUNTY, IDAHO

HEALTH DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 824,147	$ 822,778	$ (1,369)
Sales Tax	45,705	87,712	42,007
Replacement Monies	6,015	6,015	-
Interest on Delinquent Taxes	3,000	3,837	837
Intergovernmental	-	-	-
Miscellaneous	-	-	-
Total Revenues	878,867	920,342	41,475
EXPENDITURES			
Current:			
Contractual and Other	878,867	948,800	(69,933)
Total Expenditures	878,867	948,800	(69,933)
Excess Revenues (Expenditures)	-	(28,458)	(28,458)
FUND BALANCE, BEGINNING OF YEAR	159,075	226,105	67,030
FUND BALANCE, END OF YEAR	$ 159,075	$ 197,647	$ 38,572

BANNOCK COUNTY, IDAHO

HISTORICAL SOCIETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 104,923	$ 105,212	$ 289
Sales Tax	6,021	11,642	5,621
Replacement Monies	1,015	1,015	-
Interest on Delinquent Taxes	300	601	301
Miscellaneous	-	-	-
Total Revenues	112,259	118,470	6,211
EXPENDITURES			
Current:			
Contractual and Other	106,300	106,300	-
Capital Outlay	-	-	-
Total Expenditures	106,300	106,300	-
Excess Revenues (Expenditures)	5,959	12,170	6,211
FUND BALANCE, BEGINNING OF YEAR	20,616	31,866	11,250
FUND BALANCE, END OF YEAR	$ 26,575	$ 44,036	$ 17,461

BANNOCK COUNTY, IDAHO

INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property Taxes	$ 2,063,706	$ 2,063,706	$ 2,080,630	$ 16,924
Sales Tax	120,637	160,637	230,865	70,228
Replacement Monies	15,863	15,863	15,863	-
Intergovernmental-Program Specific	-	-	-	-
Interest on Delinquent Taxes	6,000	6,000	15,633	9,633
Charges for Services	185,000	185,000	253,450	68,450
Fines and Court Costs	100,000	100,000	333,930	233,930
Miscellaneous	-	-	-	-
Total Revenues	2,491,206	2,531,206	2,930,371	399,165
EXPENDITURES				
Administration:				
Current:				
Personnel Services	61,860	61,860	61,825	35
Personnel Benefits	26,112	26,112	24,666	1,446
Contractual and Other	23,450	23,450	15,259	8,191
Total Administration	111,422	111,422	101,750	9,672
Direct Assistance:				
Current:				
Contractual and Other	1,140,600	1,140,600	615,368	525,232
Total Direct Assistance	1,140,600	1,140,600	615,368	525,232
Total Welfare	1,252,022	1,252,022	717,118	534,904
Public Defenders:				
Current:				
Personnel Services	999,790	989,790	960,432	29,358
Personnel Benefits	431,560	431,560	389,462	42,098
Contractual and Other	456,950	368,750	332,280	36,470
Total Public Defenders	1,888,300	1,790,100	1,682,174	107,926
Court Appointed Public Defenders:				
Current:				
Personnel Services	-	59,200	43,158	16,042
Personnel Benefits	-	12,000	8,394	3,606
Contractual and Other	60,000	127,000	137,372	(10,372)
Total Public Defenders	60,000	198,200	188,924	9,276
Total Legal and Judicial	1,948,300	1,988,300	1,871,098	117,202
Total Expenditures	3,200,322	3,240,322	2,588,216	652,106
Excess Revenues (Expenditures)	(709,116)	(709,116)	342,155	1,051,271
FUND BALANCE, BEGINNING OF YEAR	2,175,727	2,175,727	3,256,312	1,080,585
FUND BALANCE, END OF YEAR	$ 1,466,611	$ 1,466,611	$ 3,598,467	$ 2,131,856

BANNOCK COUNTY, IDAHO

JUNIOR COLLEGE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budgeted Positive (Negative)
REVENUES			
Taxes:			
Sales Tax	$ 2,289	$ 2,289	$ -
Liquor Tax	-	-	-
Miscellaneous	-	-	-
Total Revenues	2,289	2,289	-
EXPENDITURES			
Current:			
Contractual and Other	50,000	29,700	20,300
Total Expenditures	50,000	29,700	20,300
Excess Revenues (Expenditures)	(47,711)	(27,411)	20,300
FUND BALANCE, BEGINNING OF YEAR	91,020	121,883	30,863
FUND BALANCE, END OF YEAR	$ 43,309	$ 94,472	$ 51,163

BANNOCK COUNTY, IDAHO

PARKS & RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budgeted Positive (Negative)
	Orginal	Final		
REVENUES				
Taxes:				
Property Taxes	$ 559,800	$ 559,800	$ 560,740	$ 940
Sales Tax	8,000	8,000	35,325	27,325
Intergovernmental-Program Specific	-	-	-	-
Interest on Delinquent Taxes	2,000	2,000	3,097	1,097
Charges for Services	726,000	763,000	418,890	(344,110)
Miscellaneous	10,000	10,000	20,128	10,128
Total Revenues	1,305,800	1,342,800	1,038,180	(304,620)
EXPENDITURES				
Event Center/Wellness Complex				
Current:				
Personnel Services	520,833	520,833	473,881	46,952
Personnel Benefits	264,773	264,773	238,515	26,258
Contractual and Other	527,640	564,640	415,125	149,515
Capital Outlay	-	-	-	-
Total Event Center/Wellness Complex	1,313,246	1,350,246	1,127,521	222,725
Concessions				
Current				
Contractual and Other	200,000	200,000	126,376	73,624
Total Concessions	200,000	200,000	126,376	73,624
Event Center/Wellness Complex Trusts				
Current:				
Contractual and Other	360,000	360,000	140,630	219,370
Total Event Center/Wellness Complex Trusts	360,000	360,000	140,630	219,370
Total Expenditures	1,873,246	1,910,246	1,394,527	515,719
Excess Revenues (Expenditures)	(567,446)	(567,446)	(356,347)	211,099
OTHER FINANCING SOURCES (Uses)				
Transfers In (Out)	557,246	557,246	557,246	-
Total Other Financing Sources (Uses)	557,246	557,246	557,246	-
Net Change in Fund Balance	(10,200)	(10,200)	200,899	211,099
FUND BALANCE, BEGINNING OF YEAR	295,303	295,303	1,082,933	787,630
FUND BALANCE, END OF YEAR	$ 285,103	$ 285,103	$ 1,283,832	$ 998,729

BANNOCK COUNTY, IDAHO

APPRAISAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 1,366,269	$ 1,368,800	$ 2,531
Sales Tax	56,796	128,013	71,217
Replacement Monies	12,127	12,127	-
Interest on Delinquent Taxes	3,800	7,580	3,780
Intergovernmental-Program Specific	-	-	-
Miscellaneous	-	2	2
Total Revenues	1,438,992	1,516,522	77,530
EXPENDITURES			
Current:			
Personnel Services	841,998	784,031	57,967
Personnel Benefits	428,894	398,771	30,123
Contractual and Other	218,100	116,720	101,380
Capital Outlay	-	-	-
Total Expenditures	1,488,992	1,299,522	189,470
Excess Revenues (Expenditures)	(50,000)	217,000	267,000
FUND BALANCE, BEGINNING OF YEAR	549,125	823,270	274,145
FUND BALANCE, END OF YEAR	$ 499,125	$ 1,040,270	$ 541,145

BANNOCK COUNTY, IDAHO

VETERANS MEMORIAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 147,722	$ 147,221	$ (501)
Sales Tax	6,633	15,154	8,521
Replacement Monies	675	675	-
Interest on Delinquent Taxes	350	601	251
Miscellaneous	-	-	-
Total Revenues	155,380	163,651	8,271
EXPENDITURES			
Current:			
Contractual and Other	155,380	65,336	90,044
Total Expenditures	155,380	65,336	90,044
Excess Revenues (Expenditures)	-	98,315	98,315
FUND BALANCE, BEGINNING OF YEAR	23,064	71,860	48,796
FUND BALANCE, END OF YEAR	$ 23,064	$ 170,175	$ 147,111

BANNOCK COUNTY, IDAHO

NOXIOUS WEED SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property Taxes	$ 288,128	$ 287,989	$ (139)
Sales Tax	24,395	39,578	15,183
Replacement Monies	4,159	4,159	-
Interest on Delinquent Taxes	600	1,441	841
Intergovernmental-Program Specifics	-	37,840	37,840
Charges for Services	40,000	41,942	1,942
Miscellaneous	-	-	-
Total Revenues	357,282	412,949	55,667
EXPENDITURES			
Current:			
Personnel Services	100,597	86,155	14,442
Personnel Benefits	48,685	42,609	6,076
Contractual and Other	263,000	216,299	46,701
Capital Outlay	25,000	28,499	(3,499)
Total Expenditures	437,282	373,562	63,720
Excess Revenues (Expenditures)	(80,000)	39,387	119,387
FUND BALANCE, BEGINNING OF YEAR	437,209	596,950	159,741
FUND BALANCE, END OF YEAR	$ 357,209	$ 636,337	$ 279,128

BANNOCK COUNTY, IDAHO

MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budget Amounts			Variance with Final Budget - Positive (Negative)
	Budgeted Original	Budgeted Final	Actual Amounts	
REVENUES				
Taxes:				
Property Taxes	$ 161,710	$ 161,710	$ 162,324	$ 614
Replacement Monies	2,805	2,805	2,805	-
Interest on Delinquent Taxes	700	700	932	232
Intergovernmental - Program Specific	-	-	5,715	5,715
Miscellaneous	-	-	-	-
Total Revenues	165,215	165,215	171,776	6,561
EXPENDITURES				
Current:				
Personnel Services	59,600	69,600	62,533	7,067
Personnel Benefits	25,633	26,833	23,434	3,399
Contractual and Other	125,800	114,600	142,438	(27,838)
Capital Outlay	-	-	10,000	(10,000)
Total Expenditures	211,033	211,033	238,405	(27,372)
Excess Revenues (Expenditures)	(45,818)	(45,818)	(66,629)	(20,811)
FUND BALANCE, BEGINNING OF YEAR	209,010	209,010	303,890	94,880
FUND BALANCE, END OF YEAR	$ 163,192	$ 163,192	$ 237,261	$ 74,069

BANNOCK COUNTY, IDAHO

PILT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental - General	$ 400,000	$ 584,697	$ 584,697	$ -
Miscellaneous	-	-	-	-
Total Revenues	400,000	584,697	584,697	-
EXPENDITURES				
Current:				
Contractual and Other	501,300	501,300	241,349	259,951
Capital Outlay	-	184,697	260,974	(76,277)
Total Expenditures	501,300	685,997	502,323	183,674
Excess Revenues (Expenditures)	(101,300)	(101,300)	82,374	183,674
FUND BALANCE, BEGINNING OF YEAR	1,326,698	1,326,698	1,402,149	75,451
FUND BALANCE, END OF YEAR	$ 1,225,398	$ 1,225,398	$ 1,484,523	$ 259,125

BANNOCK COUNTY, IDAHO

SNOWMOBILE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental - Program Specific	$ 15,000	$ 33,767	$ 18,767
Total Revenues	15,000	33,767	18,767
EXPENDITURES			
Current:			
Personnel Services	10,000	3,650	6,350
Personnel Benefits	1,255	571	684
Contractual and Other	18,745	14,528	4,217
Total Expenditures	30,000	18,749	11,251
Excess Revenues (Expenditures)	(15,000)	15,018	30,018
FUND BALANCE, BEGINNING OF YEAR	116,483	141,516	25,033
FUND BALANCE, END OF YEAR	$ 101,483	$ 156,534	$ 55,051

BANNOCK COUNTY, IDAHO

COUNTY BOAT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and Permits	$ 25,000	$ 23,052	$ (1,948)
Total Revenues	25,000	23,052	(1,948)
EXPENDITURES			
Current:			
Contractual and Other	25,000	23,115	1,885
Total Expenditures	25,000	23,115	1,885
Excess Revenues (Expenditures)	-	(63)	(63)
FUND BALANCE, BEGINNING OF YEAR	18,100	13,807	(4,293)
FUND BALANCE, END OF YEAR	$ 18,100	$ 13,744	$ (4,356)

BANNOCK COUNTY, IDAHO

OPIOID SETTLEMENT REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental - Program Specific	$ -	$ 45,871	$ 45,871
Charges for Services	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	45,871	45,871
EXPENDITURES			
Current:			
Personnel Services	-	-	-
Personnel Benefits	-	-	-
Contractual and Other	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess Revenues (Expenditures)	-	45,871	45,871
FUND BALANCE, BEGINNING OF YEAR	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ 45,871	$ 45,871

BANNOCK COUNTY, IDAHO

JUVENILE FACILITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental - Program Specific	$ 24,000	$ 29,613	$ 5,613
Charges for Services	908,822	882,080	(26,742)
Miscellaneous	-	-	-
Total Revenues	932,822	911,693	(21,129)
EXPENDITURES			
Current:			
Personnel Services	732,700	650,642	82,058
Personnel Benefits	306,238	279,998	26,240
Contractual and Other	147,565	145,798	1,767
Capital Outlay	-	-	-
Total Expenditures	1,186,503	1,076,438	110,065
Excess Revenues (Expenditures)	(253,681)	(164,745)	88,936
FUND BALANCE, BEGINNING OF YEAR	1,821,333	1,088,278	(733,055)
FUND BALANCE, END OF YEAR	$ 1,567,652	$ 923,533	$ (644,119)

CUSTODIAL FUNDS

Custodial Funds account for the receipt and disbursement of various monies and property collected by the County, acting in the capacity of an agent, for distribution to other governmental units, organizations, or individuals.

State of Idaho Fund - This fund is used to account for the collection of monies to be paid to the State including sales tax.

Special Taxing Districts - These funds are used to account for the collection of property taxes and other revenues billed and collected by the County on behalf of the County Taxing Districts.

Unapportioned Land Sale - This fund is used to account for the collection of revenue from sales of County tax deed property to be distributed to other agencies.

Restitution - This fund is used to account for the collection of fines and fees to be distributed to other agencies and private persons.

Commissary - This fund is used to account for prisoner funds.

Court and Civil Suspense - This fund is used to account for funds collected by the courts and civil departments to be distributed to other entities or private persons through the court processes.

Evidence - This fund is used to account for cash confiscated in drug related cases seized by law enforcement, then forfeited as being either proceeds or used to facilitate a drug related crime.

Bannock County

Combining Statement of Fiduciary Net Position

Custodial Funds

September 30, 2022

	Custodial Funds							Total
	State of Idaho	Special Taxing Districts	Unapportioned Land Sale	Court and Civil Suspense	Restitution Accounts	Commissary Accounts	Evidence Accounts	Custodial Funds
ASSETS								
Cash, cash equivalents, and investments	$ 1,785,902	$ 806,983	$ 10,362	$ 1,293,099	$ 126,683	$ 217,508	$ 85,731	$ 4,326,268
Accounts receivable	1,184	1,351,788	-	-	-	-	-	1,352,972
Total Assets	$ 1,787,086	$ 2,158,771	$ 10,362	$ 1,293,099	$ 126,683	$ 217,508	$ 85,731	$ 5,679,240
LIABILITIES								
Accounts payable	$ 435,210	$ 541	$ -	$ 707,548	$ 83,096	$ 1,822	$ -	$ 1,228,217
Due to other agencies and units of Government	-	557,430	-	-	-	-	-	557,430
Total liabilities	435,210	557,971	-	707,548	83,096	1,822	-	1,785,647
NET POSITION								
Restricted for:								
Individuals, organizations and other governments	1,351,876	1,600,800	10,362	585,551	43,587	215,686	85,731	3,893,593
Total net position	1,351,876	1,600,800	10,362	585,551	43,587	215,686	85,731	3,893,593
Total Liabilities and Net Position	$ 1,787,086	$ 2,158,771	$ 10,362	$ 1,293,099	$ 126,683	$ 217,508	$ 85,731	$ 5,679,240

Bannock County

Combining Statement of Changes In Fiduciary Net Position

Custodial Funds

September 30, 2022

	Custodial Funds							Total
	State of Idaho	Special Taxing Districts	Unapportioned Land Sale	Court and Civil Suspense	Restitution Accounts	Commissary Accounts	Evidence Accounts	Custodial Funds
ADDITIONS								
Property tax collections for other governments	$ 148,096	$ 64,247,409	$ -	$ -	$ -	$ -	$ -	$ 64,395,505
Licences and permits collected for other governments	-	-	-	-	-	-	-	-
Fines, fees and forfeitures collected for other governments	-	276,975	-	876,548	-	-	-	1,153,523
Sales and use taxes collected for State	3,711,330	-	-	-	-	-	-	3,711,330
Sales and replacement taxes collected for other governments	-	865,060	-	-	-	-	-	865,060
Fines and fees collected for State	6,611,356	-	-	-	-	-	-	6,611,356
Court Ordered								
Restitution	-	-	-	-	267,339	-	-	267,339
Bonds	-	-	-	600,640	-	-	-	600,640
Contributions by prisoners	-	-	-	-	-	319,486	-	319,486
Proceeds from tax deed sale	-	-	29,382	-	-	-	-	29,382
Miscellaneous	8,046	496,419	-	-	-	-	75,978	580,443
Transfers In	-	-	-	-	-	-	-	-
Total additions	10,478,828	65,885,863	29,382	1,477,188	267,339	319,486	75,978	78,534,064
DEDUCTIONS								
Payments to other governments	-	65,852,281	6,475	876,453	-	-	-	66,735,209
Payments to state	9,563,898	-	29,453	-	-	-	-	9,593,351
Payments to vendors	-	-	-	-	-	-	-	-
Payments to prisoners	-	-	-	-	-	291,495	-	291,495
Payments to victims	-	-	-	-	281,936	-	-	281,936
Payments to judgements	-	-	-	15,184	-	-	35,751	50,935
Total deductions	9,563,898	65,852,281	35,928	891,637	281,936	291,495	35,751	76,952,926
Net increase (decrease) in net position	914,930	33,582	(6,546)	585,551	(14,597)	27,991	40,227	1,581,138
Net position, beginning of year	436,946	1,567,218	16,908	-	58,184	187,695	45,504	2,312,455
Net position, end of year	$ 1,351,876	$ 1,600,800	$ 10,362	$ 585,551	$ 43,587	$ 215,686	$ 85,731	$ 3,893,593



Photo by Dan Kendall

STATISTICAL SECTION

This part of Bannock County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	**Page**
Financial Trends Schedules 1-4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	113
Revenue Capacity Schedules 5-8 contain information to help the reader assess the County's most significant local revenue source, the property tax.	118
Debt Capacity Schedules 9-11 present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	123
Demographic and Economic Information Schedules 12-13 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	126
Operating Information Schedules 14-16 contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	128

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

BANNOCK COUNTY, IDAHO

Schedule 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net Investment in Capital Assets	$ 20,232,599	$ 20,465,282	$ 20,488,043	$ 20,130,284	$ 19,644,602	$ 24,640,460	$ 24,483,056	$ 26,196,703	$ 25,654,296	$ 26,589,480
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	16,486,818	16,953,878	21,584,828	24,539,360	28,014,180	28,828,949	30,695,794	32,153,141	41,485,391	41,372,625
Total Governmental Activities Net Pos	$ 36,719,417	$ 37,419,160	$ 42,072,871	$ 44,669,644	$ 47,658,782	$ 53,469,409	$ 55,178,850	$ 58,349,844	$ 67,139,687	$ 67,962,105
Business-Type Activities										
Net Investment in Capital Assets	$ 26,534,177	$ 29,732,045	$ 36,234,614	$ 37,479,814	$ 37,204,727	$ 34,498,176	$ 35,105,014	$ 34,113,026	$ 34,131,803	$ 38,747,393
Unrestricted	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381	2,725,596	2,066,627	2,258,557	2,523,730	858,159
Total Business-Type Activities Net Po	$ 33,726,183	$ 34,925,547	$ 41,824,143	$ 43,732,703	$ 42,039,108	$ 37,223,772	$ 37,171,641	$ 36,371,583	$ 36,655,533	$ 39,605,552
Primary Government										
Net Investment in Capital Assets	$ 46,766,776	$ 50,197,327	$ 56,722,657	$ 57,610,098	$ 56,849,329	$ 59,138,636	$ 59,588,070	$ 60,309,729	$ 59,786,099	$ 65,336,873
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	23,678,824	22,147,380	27,174,357	30,792,249	32,848,561	31,554,545	32,762,421	34,411,698	44,009,121	42,230,784
Total Primary Government Net Positic	$ 70,445,600	$ 72,344,707	$ 83,897,014	$ 88,402,347	$ 89,697,890	$ 90,693,181	$ 92,350,491	$ 94,721,427	$ 103,795,220	$ 107,567,657

Implemented GASB Statement No. 44, Fiscal Year 2013.

Restated Net Position as of 9/30/13 with the implementation of GASB Statement No. 68 & 71.

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	$ 12,473,770	$ 14,469,964	$ 15,608,621	$ 15,400,213	$ 14,838,778	$ 17,344,212	$ 19,695,313	$ 19,677,634	$ 15,504,878	$ 20,888,758
Public Safety	11,818,408	11,360,015	10,993,513	11,794,901	12,291,671	12,808,406	13,081,734	14,672,113	14,667,950	16,023,206
Road and Bridge	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637	5,821,932	6,435,376	6,222,255	6,162,610	6,550,766
Health and Welfare	5,999,074	5,421,996	4,969,804	5,477,197	5,689,455	5,929,846	6,065,430	6,290,181	5,106,890	5,818,004
Culture and Recreation	1,586,212	1,533,461	1,690,445	1,153,120	1,351,032	2,149,818	2,217,981	2,689,682	2,924,492	3,391,039
Agriculture	748,004	616,736	648,641	366,038	502,343	477,964	492,128	422,478	341,851	447,698
Legal and Judicial	7,730,136	7,679,527	8,022,004	8,440,981	9,039,344	9,590,910	11,320,484	13,034,949	12,827,352	13,481,410
Total Governmental Activities Expenses	46,064,290	45,875,499	46,730,759	47,560,967	49,266,260	54,123,088	59,308,446	63,009,292	57,536,023	66,600,881
Business-Type Activities:										
Solid Waste	2,312,481	2,604,727	2,839,759	2,574,964	5,939,223	4,727,178	5,340,075	6,008,141	5,732,660	5,078,566
Emergency Communications	952,008	1,176,696	1,203,890	1,019,437	1,194,741	1,037,408	1,239,483	1,190,218	976,334	1,128,593
Wellness Complex	-	-	179,409	1,063,429	741,786	-	-	-	-	-
Bannock County Events	-	-	-	-	-	-	-	-	-	19,600
Total Business-Type Activities Expenses	3,264,489	3,781,423	4,223,058	4,657,830	7,875,750	5,764,586	6,579,558	7,198,359	6,708,994	6,226,759
Total Primary Government Expenses	$ 49,328,779	$ 49,656,922	$ 50,953,817	$ 52,218,797	$ 57,142,010	$ 59,887,674	$ 65,888,004	$ 70,207,651	$ 64,245,017	$ 72,827,640
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 6,273,390	$ 6,781,959	$ 6,909,635	$ 7,680,021	$ 8,328,311	$ 10,130,467	$ 9,603,824	$ 10,969,547	$ 10,214,261	$ 9,277,856
Public Safety	2,999,621	2,873,827	3,059,975	2,808,844	2,841,122	2,513,088	1,794,731	2,136,868	1,980,979	1,880,868
Road and Bridge	531,577	359,187	349,358	262,355	303,269	350,037	349,853	417,160	453,332	769,294
Health and Welfare	2,386,874	1,805,052	1,930,799	1,783,630	2,085,842	2,022,226	2,213,325	2,051,842	2,269,970	2,392,532
Culture and Recreation	186,206	166,689	117,293	182,678	282,263	559,105	398,996	254,956	715,816	547,841
Agriculture	21,132	90,759	111,874	119,767	83,457	70,757	15,931	18,373	29,372	41,942
Legal and Judicial	1,477,106	1,342,663	1,512,459	1,349,415	1,389,334	1,441,078	1,430,863	1,438,739	1,631,490	2,589,301
Operating Grants and Contributions	4,344,905	3,833,899	4,041,770	4,973,254	5,158,783	6,119,202	7,929,414	9,341,111	15,994,444	9,390,669
Capital Grants and Contributions	35,705	242,135	-	-	-	-	-	949,975	-	1,520,428
Total Governmental Activities Program Revenues	18,256,516	17,496,170	18,033,163	19,159,964	20,472,381	23,205,960	23,736,937	27,578,571	33,289,664	28,410,731
Business-Type Activities:										
Charges for Services:										
Solid Waste	3,759,341	3,696,005	3,875,520	4,227,895	4,407,737	4,825,277	5,318,573	5,445,891	6,349,316	8,103,648
Emergency Communications	1,024,932	909,431	1,033,413	975,250	905,405	823,482	1,176,518	911,907	957,710	983,252
Wellness Complex	-	-	-	20,180	138,200	181,942	-	-	-	-
Bannock County Events	-	-	-	-	-	-	-	-	-	-

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital Grants and Contributions	-	-	5,767,975	-	-	-	-	-	-	-
Total Business-Type Activities Program Revenues	4,784,273	4,605,436	10,676,908	5,223,325	5,451,342	5,830,701	6,495,091	6,357,798	7,307,026	9,086,900
Total Primary Government Program Revenues	$ 23,040,789	$ 22,101,606	$ 28,710,071	$ 24,383,289	$ 25,923,723	$ 29,036,661	$ 30,232,028	$ 33,936,369	$ 40,596,690	$ 37,497,631
Net (Expense)/Revenue										
Governmental Activities	$ (27,807,774)	$ (28,379,329)	$ (28,697,596)	$ (28,401,003)	$ (28,793,879)	$ (30,917,128)	$ (35,571,509)	$ (35,430,721)	$ (24,246,359)	$ (38,190,150)
Business-Type Activities	1,519,784	824,013	6,453,850	565,495	(2,424,408)	66,115	(84,467)	(840,561)	598,032	2,860,141
Total Primary Government Net Expense	$ (26,287,990)	$ (27,555,316)	$ (22,243,746)	$ (27,835,508)	$ (31,218,287)	$ (30,851,013)	$ (35,655,976)	$ (36,271,282)	$ (23,648,327)	$ (35,330,009)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	$ 21,551,491	$ 23,033,584	$ 24,504,736	$ 25,354,131	$ 25,130,998	$ 26,295,677	$ 28,253,198	$ 29,918,102	$ 26,228,731	$ 29,517,922
Sales Taxes	3,820,904	3,953,056	4,196,309	4,444,533	4,669,852	5,013,969	5,312,021	5,649,955	6,709,995	7,316,725
Liquor Taxes	577,278	554,773	546,262	573,635	606,487	640,463	709,185	833,365	1,043,395	1,088,153
Investment Income (Loss)	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,044	(293,707)	(2,104,333)
Sale of Property	(25,446)	-	-	-	-	-	-	-	-	-
Miscellaneous	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	149,568	1,860,546	1,198,562	(166,371)	3,194,101
Gain or Loss on Sale of Capital Assets	-	20,507	39,984	63,881	225,518	(68,995)	9,343	602,687	134,985	-
Reclassification of Fund Net Position to/from Fiduciary Fund	(659,914)	-	508,425	-	-	-	-	-	-	-
Transfers in (Out)	-	-	-	(900,211)	(240,324)	122,198	-	-	(1,992,308)	-
Total Governmental Activities	25,960,748	29,079,072	33,291,307	30,997,776	31,783,017	32,305,932	37,243,758	38,601,715	31,664,720	39,012,568
Business-Type Activities:										
Interest Income (Loss)	16,148	13,854	13,169	14,137	3,392	7,937	9,957	6,818	523	(20,577)
Gain on Capital Asset Disposal	222,875	58,000	-	-	-	(55,249)	-	(243,240)	(314,605)	-
Miscellaneous	-	-	117,185	200,700	107,738	-	159,672	96,688	-	110,455
Transfers in (Out)	-	-	-	900,211	240,324	(122,198)	-	-	-	-
Total Business-Type Activities	239,023	71,854	130,354	1,115,048	1,115,048	(169,510)	169,629	(139,734)	(314,082)	89,878
Total Primary Government	$ 26,199,771	$ 29,150,926	$ 33,421,661	$ 32,112,824	$ 32,898,065	$ 32,136,422	$ 37,413,387	$ 38,461,981	$ 31,350,638	$ 39,102,446
Change in Net Position										
Governmental Activities	$ (1,847,026)	$ 699,743	$ 4,593,711	$ 4,593,711	$ 2,989,138	$ 1,388,804	$ 1,672,249	$ 3,170,994	$ 7,418,361	$ 822,418
Business-Type Activities	1,758,807	895,867	6,584,204	1,680,543	(1,309,360)	(103,395)	85,162	(980,295)	283,950	2,950,019
Total Primary Government	$ (88,219)	$ 1,595,610	$ 11,177,915	$ 6,274,254	$ 1,679,778	$ 1,285,409	$ 1,757,411	$ 2,190,699	$ 7,702,311	$ 3,772,437

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Non-spendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Committed	2,633,175	2,859,755	3,707,312	3,840,954	4,070,637	4,256,456	4,325,918	4,912,659	4,402,447	4,816,370
Assigned	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000	4,238,638	2,916,280	2,916,280	5,881,621	3,270,085
Unassigned	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911	8,530,728	10,919,119	11,773,850	7,325,718	8,957,687
Total General Fund	$ 10,532,698	$ 11,438,726	$ 14,829,247	$ 15,363,814	$ 16,282,548	$ 17,025,822	$ 18,161,317	$ 19,602,789	$ 17,609,786	$ 17,044,142
All Other Governmental Funds										
Non-spendable	$ 303,572	$ 297,077	$ 301,190	$ 544,512	$ 598,796	$ 620,140	$ 593,494	$ 843,137	$ 754,377	$ 648,910
Restricted	868,782	973,959	1,032,694	1,237,471	1,332,869	2,029,006	1,508,366	1,773,503	2,442,577	3,496,299
Committed	4,818,360	4,764,071	4,963,170	5,548,260	6,049,028	6,229,031	6,623,425	7,306,092	9,775,001	11,146,401
Assigned	10,431,456	9,936,976	10,581,658	12,082,711	13,030,828	13,264,313	14,142,403	15,863,848	21,824,435	25,280,880
Unassigned	-	-	-	-	(8,631)	-	-	-	-	-
Total All Other Governmental Funds	$ 16,422,170	$ 15,972,083	$ 16,878,712	$ 19,412,954	$ 21,002,890	$ 22,142,490	$ 22,867,688	$ 25,786,580	$ 34,796,390	$ 40,572,490

BANNOCK COUNTY, IDAHO

Schedule 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Property Taxes	$ 21,658,351	$ 22,921,104	$ 24,165,161	$ 24,980,832	$ 24,708,607	$ 26,103,288	$ 27,773,781	$ 29,748,177	$ 23,922,871	$ 29,328,502
Licenses and Permits	455,409	365,146	395,958	410,330	444,580	473,149	732,256	772,798	1,030,217	987,540
Charges for Services	12,022,764	11,949,398	12,298,011	12,466,806	13,058,564	13,874,102	14,490,844	15,661,668	15,598,630	15,885,218
Intergovernmental	10,157,351	9,619,877	10,177,677	11,712,793	12,246,152	13,746,381	14,805,573	17,708,713	24,505,708	20,392,874
Fines and Costs	864,138	830,753	974,793	696,505	838,494	744,656	850,998	917,335	924,497	1,088,773
Interest	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,045	(293,707)	(2,104,333)
Other	364,938	296,737	2,196,544	312,086	839,234	555,157	653,103	700,911	1,246,105	497,903
Total Revenues	45,090,143	46,434,213	50,812,026	51,021,483	52,213,176	55,649,785	60,406,020	65,908,647	66,934,321	66,076,477
EXPENDITURES										
General Government	12,145,981	14,080,173	15,776,206	14,935,099	15,080,771	16,911,980	18,564,034	16,505,517	17,701,247	17,410,208
Public Safety	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964	12,386,049	12,682,947	14,222,083	14,317,525	14,474,729
Health and Welfare	6,369,153	5,852,356	5,397,832	5,342,133	5,576,042	5,759,873	5,862,599	6,087,830	5,456,413	6,614,788
Roads	4,501,187	4,387,235	4,409,343	4,798,830	5,141,290	5,551,188	6,005,605	5,760,583	5,758,716	5,961,884
Culture and Recreation	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329	2,001,826	2,008,678	2,491,493	1,925,423	2,175,826
Agriculture	1,462,670	591,080	640,263	343,153	486,847	469,798	478,409	406,565	332,645	435,447
Legal and Judicial	7,662,428	7,668,027	7,962,171	8,402,724	9,032,954	9,559,669	11,231,228	12,922,495	12,727,784	12,756,053
Capital Outlay	1,249,953	1,256,469	2,082,909	478,759	876,856	1,181,775	1,495,528	2,898,226	1,032,240	1,037,086
Debt Service										
Interest	-	-	-	4,702	3,770	2,834	1,894	949	577	-
Principal	-	-	-	204,095	249,721	248,625	251,597	252,542	44,118	-
Total Expenditures	45,979,586	45,978,272	48,053,137	47,052,463	49,682,544	54,073,617	58,582,519	61,548,283	59,296,688	60,866,021
Excess Revenues (Expenditures)	(889,443)	455,941	2,758,889	3,969,020	2,530,632	1,576,168	1,823,501	1,823,501	7,637,633	5,210,456
OTHER FINANCING SOURCES (USES)										
Issuance of Capital Leases	-	-	1,029,836	-	218,362	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	464,356	-	-	-
Transfers In	228,787	-	-	-	-	122,198	(464,356)	-	-	557,246
Transfers Out	(228,787)	-	-	(900,211)	(240,324)	-	-	-	(1,992,308)	(557,246)
Reclassification of Fund Balance	(659,914)	-	508,425	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(659,914)	-	1,538,261	(900,211)	(21,962)	122,198	-	-	(1,992,308)	-
Net Change in Fund Balances	$ (1,549,357)	$ 455,941	$ 4,297,150	$ 3,068,809	$ 2,508,670	$ 1,698,366	$ 1,823,501	$ 1,823,501	$ 5,645,325	$ 5,210,456
Debt Service as a Percentage of Non-Capital Expenditures	0.0%	0.0%	0.0%	0.4%	0.5%	0.4%	0.4%	0.4%	0.0%	0.0%

BANNOCK COUNTY, IDAHO

Schedule 5

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Residential Property	Commercial Property	Industrial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2013	$ 3,496,553,515	$ 1,652,838,689	$ 67,825,040	$ 1,263,932,224	$ 3,953,285,020	0.004547074
2014	3,494,051,425	1,690,868,259	69,219,092	1,290,068,614	3,964,070,162	0.004919962
2015	3,530,883,208	1,707,194,867	65,010,922	1,309,052,511	3,994,036,486	0.005297957
2016	3,532,000,897	1,710,909,089	60,742,142	1,297,587,631	4,006,064,497	0.005282020
2017	3,568,931,471	1,760,882,441	62,564,445	1,349,463,461	4,042,914,896	0.005238810
2018	3,632,244,043	1,903,089,467	62,793,781	1,406,316,741	4,191,810,550	0.005365305
2019	3,687,121,675	1,959,140,008	101,769,982	1,444,314,557	4,303,717,108	0.005624280
2020	4,761,364,773	1,982,865,398	70,447,460	1,658,543,753	5,156,133,878	0.004845317
2021	4,925,453,189	2,215,021,063	105,472,408	1,739,942,130	5,506,004,530	0.003678348
2022	5,786,230,536	2,395,814,469	116,549,895	2,194,397,538	6,104,197,362	0.003233637

Source: Bannock County Assessor

Note: Property in Bannock County is reassessed at least once every five years. Property is assessed at actual market value, therefore, the assessed values are equal to actual values.

BANNOCK COUNTY, IDAHO

Schedule 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(amounts expressed in millionths)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County Direct Rates										
Current Expense	1.242140	1.611413	1.940808	1.661806	1.590293	1.690945	1.877177	1.256169	.330531	1.124689
Justice Fund	1.934081	1.966407	1.997279	1.980842	1.986662	2.000000	1.990329	1.993630	1.874683	1.304370
Indigent	.428706	.310881	.177684	.435293	.573027	.632277	.665005	.580574	.494481	-
District Court	.207703	.275239	.343356	.383616	.352745	.393500	.379395	.302516	.298657	.205397
Noxious Weed	.076476	.081505	.104876	.084841	.039417	.025921	.049715	.047395	.033629	.041656
Appraisal	.239453	.237651	.252321	.273067	.271121	.242347	.223234	.229982	.249625	.170077
Health District	.114830	.117882	.117243	.119746	.118749	.117526	.116102	.098814	.096544	.128496
Fair Exhibit	.116133	.086513	.121219	.099578	.083519	.024769	.070948	.085012	.055565	.041031
Fair Maintenance	.071252	.100000	.095572	.093880	.006201	.005783	.016894	.034605	.039440	.019445
Fair District	.002056	.002164	.002209	.002203	.002170	.001952	.002226	.001914	.001798	.001192
Historical Society	.013146	.019901	.019268	.018749	.011955	.026426	.025626	.017613	.018058	.014182
Veterans Memorial	.013191	.013228	.012830	.014474	.015260	.015033	.015845	.015113	.015037	.024759
Utility Refund	-	.008384	.020081	.018202	-	-	-	-	-	-
Tort	.087907	.088794	.093211	.095723	.089585	.088826	.092376	.082978	.076637	.061882
Parks and Recreation	-	-	-	-	.098106	.100000	.099408	.099002	.093663	.096461
Total Direct Rates	4.547074	4.919962	5.297957	5.282020	5.238810	5.365305	5.624280	4.845317	3.678348	3.233637
City Rates										
Pocatello	9.729799	9.939337	10.786575	10.766582	11.199993	11.368644	11.511509	10.022497	7.776123	6.535764
Chubbuck	9.829518	9.969299	9.967676	9.933799	10.140122	10.188661	10.636971	9.459658	6.863105	6.204404
Arimo	3.386011	3.232442	2.459950	5.706065	6.206224	6.073798	5.718849	5.198390	4.561102	2.729939
Downey	7.283541	7.240415	7.352288	7.171191	7.198792	7.196726	6.767697	6.262150	5.467345	3.153115
Lava	3.496066	3.584321	3.580861	3.735478	3.807307	3.757676	3.522296	3.208795	3.117919	2.151971
Inkom	6.980727	7.234260	7.963363	8.395090	8.739086	8.658328	8.819885	7.923713	6.648629	4.625311
McCammon	6.016324	6.072100	5.943871	6.028852	5.923124	5.745779	5.855876	5.205941	4.959917	3.472982
School District Rates										
Pocatello #25	4.010234	4.485625	4.142745	4.422426	3.942644	3.882583	3.848642	3.327232	3.191935	1.872140
Marsh Valley #21	2.093950	2.047254	2.116266	2.549467	2.471546	2.044222	1.930804	1.700755	1.578095	1.239429
Grace #148	3.506863	3.556709	3.745239	3.338645	3.222410	4.944006	4.797940	4.564748	4.336443	3.253496
Preston #201	2.111330	2.156781	1.420121	2.002823	1.953985	1.761711	1.629898	1.494372	1.236725	1.574613
Westside #202	1.302821	1.289242	1.280431	1.199511	1.197881	1.070810	1.012035	.893539	.763735	.611363

(Continued)

BANNOCK COUNTY, IDAHO

DIRECT AND OVERLAPPING PROPERTY TAX RATES CONTINUED

Last Ten Fiscal Years

(amounts expressed in millionths)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Library District Rates										
South Bannock Free Library	.619774	.627281	.663313	.625523	.625579	.605802	.599042	.564970	.537763	.380483
Portneuf Free Library	.617396	.613554	.566615	.579006	.610923	.583499	.609325	.521877	.532513	.373483
Fire District Rates										
North Bannock	.507365	.514030	.527987	.550846	.555877	.551251	.536208	1.876591	1.897459	.821690
Pocatello Valley	.564401	.565845	.532188	.527999	.516931	.506056	.495430	.392001	.375776	.246799
McCammon	.466313	.465253	.477709	.498678	.500234	.502169	.487588	.393552	.388605	.277621
Downey	1.582319	1.583292	1.467374	1.507642	1.538891	1.587858	1.573628	1.441218	1.308160	.808560
Jackson Creek	.881975	.907989	.958940	.953935	.845593	.855468	.863332	.643065	.628725	.398302
Lava	.996163	.953005	.933037	.926430	.908392	.896863	.891680	.690035	.703792	.460365
Arimo	.697707	.763835	.734806	.750626	.779526	.747916	.758638	.617507	.617753	.391233
Cemetery District Rates										
Marsh Valley	.196814	.184095	.199526	.223572	.179458	.179024	.173307	.167787	.156120	.119913
Arimo	.251345	.214351	.234536	.233699	.218435	.214250	.214093	.217017	.204242	.160571
Lava	.100986	.104846	.106758	.101785	.099137	.097166	.091466	.081469	.077707	.056200
McCammon	.235925	.234705	.233811	.232354	.238061	.221398	.214414	.194431	.187647	.133043
Swan Lake	.109603	.104797	.122577	.096795	.094554	.088196	.081605	.079771	.089500	.070604
Inkom	.143413	.146231	.152496	.151161	.150016	.153299	.154838	.135613	.132847	.090218
Highway District Rates										
Bannock County Road and Bridge	.561848	.458427	.482885	.850532	.727119	.674609	.472305	.525492	.502121	.312440
Downey-Swan Lake Highway	.291349	.475454	.501600	.506098	.478823	.435618	.442759	.430739	.402419	.307617
Other Special District Rates										
Ambulance District	.400000	.397195	.402212	.398922	.399317	.400000	.398066	.350390	.335278	.243136
Mosquito Abatement District	.076160	.054958	.045397	.035503	.027504	.027026	.034374	.030244	.028966	.020347

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO

Schedule 7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

	2022			2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed	Taxable Assessed Value	Rank	Percentage Total Assessed
Union Pacific Railroad	$ 300,078,000	1	4.91 %	$ 123,966,099	2	3.13 %
Pocatello Hospital LLC	111,699,000	2	1.83	127,550,516	1	3.23
Pacificorp	74,278,000	3	1.21	76,642,892	3	1.94
Idaho Central Credit Union	52,505,000	4	0.86	17,578,597	8	0.44
Idaho Power Company	4,845,800	5	0.79	34,008,233	6	0.86
Great Western Malting	37,515,000	6	0.62	-	-	-
ON Semiconductor	33,561,000	7	0.56	46,551,687	5	1.18
Western States Equipement CO	22,907,000	8	0.38	-	-	-
Intermountain Gas	19,953,000	9	0.38	-	-	-
Northwest Pipeline Corporation	15,208,000	10	0.33	21,247,564	7	0.54
Heinz Frozen Foods	-		0.00	56,577,552	4	1.43
Neibaur Chubbuck Holdings LLC	-		0.00	16,531,284	9	0.42
Winco Foods LLC	-		0.00	15,928,432	10	0.40
Total	$ 672,549,800		11.87 %	$ 536,582,856		13.57 %

Source: Bannock County Assessor

BANNOCK COUNTY, IDAHO

Schedule 8

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collection in Subsequent	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	$ 21,960,251	$ 20,980,380	95.5%	$ 570,532	$ 21,550,912	98.1%
2014	23,272,429	22,057,535	94.8%	659,546	22,717,081	97.6%
2015	24,786,609	23,525,958	94.9%	603,477	24,129,435	97.3%
2016	26,152,972	24,403,075	93.3%	503,124	24,906,199	95.2%
2017	25,679,807	24,242,520	94.4%	554,037	24,796,557	96.6%
2018	26,896,654	25,523,716	94.9%	494,980	26,018,696	96.7%
2019	27,975,288	27,245,861	97.4%	459,054	27,704,915	99.0%
2020	29,545,946	29,107,905	98.5%	295,819	29,403,724	99.5%
2021	25,042,161	24,547,032	98.0%	-	24,547,032	98.0%
2022	31,324,889	30,818,211	98.4%	-	30,818,211	98.4%

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO

Schedule 9

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	Governmental Activities			Business-Type Activities				
Fiscal Year	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates Participation	Capital Leases	Total Primary Government	Percentage of Personal Income [1]	Per Capita [1]
2013	$ -	$ -	$ 89,916	$ -	$ -	$ 89,916	0%	$ 1.07
2014	-	-	-	-	-	-	0%	-
2015	-	-	1,029,836	-	-	1,029,836	0%	12.36
2016	-	-	825,741	-	-	825,741	0%	9.86
2017	-	-	794,382	-	-	794,382	0%	9.41
2018	-	-	545,757	-	-	545,757	0%	6.40
2019	-	-	295,632	-	-	295,632	0%	0.89
2020	-	-	44,118	-	-	44,118	0%	0.14
2021*	-	-	931,445	-	586,934	1,518,379	41%	5.85
2022	-	-	1,498,509	-	-	1,498,509	56%	3.98

[1] See Schedule 12 for personal income and population data. These ratios are calculated using the most currently available personal income (two years ago) and population (one year ago).

* Restated for the implemantation of GASB 87- Leases.

BANNOCK COUNTY, IDAHO

Schedule 10

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amount Restricted for Payment of Principal	Net General Obligation Bonds	Percentage of Actual Taxable Value[1] of Property	Per Capita[2]
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-

[1]See Schedule 5 for property value data
[2]Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

Schedule 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	$ 104,344,345	$105,082,775	$106,061,780	$ 106,073,043	$ 107,847,567	$ 111,962,546	$ 114,960,633	$ 136,293,553	$ 144,918,933	$ 165,971,898
Total net debt applicable to limit .	-	-	-	-	-	-	-	-	-	-
Legal debt margin .	$ 104,344,345	$ 105,082,775	$ 106,061,780	$ 106,073,043	$ 107,847,567	$ 111,962,546	$ 114,960,633	$ 136,293,553	$ 144,918,933	$ 165,971,898
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed value (includes exemptions)	$ 8,298,594,900
Debt Limit (2% of assessed market value)	165,971,898
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$ 165,971,898

Idaho Code: 31-1901; 50-1019 sets debt limitation to 2% of assessed market value.

BANNOCK COUNTY, IDAHO

Schedule 12

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2013	83,800	$ 2,511,627	$ 29,972	6.4 %
2014	83,249	2,574,578	30,926	4.1
2015	83,347	2,672,358	32,063	3.6
2016	83,744	2,792,385	33,344	3.3
2017	84,377	2,928,660	34,709	2.9
2018	85,269	3,153,879	36,987	2.6
2019	87,138	3,325,214	38,160	2.7
2020	87,808	3,214,020	36,603	3.9
2021	88,795	3,664,724	41,272	1.6
2022	89,517	4,010,978	45,443	2.5

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2022			2013		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Idaho State University	2,400	1	5.35 %	3,400	1	8.66 %
School District #25	1,730	2	3.86	1,500	2	3.82
Portneuf Medical Center	1,325	3	2.95	1,200	3	3.06
Idaho Central Credit Union	1,100	4	2.45	-	-	-
Amy's Kitchen*	750	5	1.67	600	6	1.64
City of Pocatello	750	6	1.67	700	4	1.78
ON Semiconductor	650	7	1.45	600	5	1.53
Allstate	475	8	1.06	-	-	-
Bannock County	450	9	1.00	410	8	1.04
Wal-Mart	350	10	0.78	300	9	0.76
Convergys Customer Support	-	-	-	600	7	1.50
Varsity Contractors	-	-	-	350	10	0.95
Total	9,980		22.24 %	9,660		24.74 %

* In 2014, Heinz was acquired by Amy's Kitchen.

Source: Bannock Development Corporation

BANNOCK COUNTY, IDAHO

Schedule 14

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Management	21	22	22	20	19	19	20	19	19	21
Administrative	36	35	36	37	35	36	39	34	33	42
Maintenance	3	4	4	7	7	6	7	5	6	6
Planning	2	1	1	1	1	1	2	3	3	3
Assessor/Appraisal	16	16	15	15	14	11	13	16	17	17
Public Safety:										
Management	11	10	10	10	11	11	11	11	11	11
Officers	70	70	70	80	79	84	87	85	83	87
Civilians	39	38	36	31	29	28	25	33	32	31
Road & Bridge:										
Management	8	7	6	5	4	6	6	5	5	5
Administrative	2	2	2	3	3	2	1	2	2	2
Road Workers	23	25	26	25	26	24	26	26	27	27
Health and Welfare:										
Management	5	4	4	4	5	4	4	5	4	4
Administrative	10	5	6	4	4	4	4	4	4	4
Equipment Operator	7	8	10	10	10	11	11	11	11	11
Culture and Recreation:										
Management	1	1	1	2	1	2	3	2	2	2
Administrative	2	2	1	1	2	1	1	-	2	3
Maintenance	2	2	4	7	8	7	8	8	8	8
Agriculture:										
Administrative	3	1	-	-	3	3	4	4	4	5
Operations	2	2	3	4	-	-	-	-	-	-
Legal and Judicial:										
Management	6	6	7	9	10	9	10	10	11	10
Administrative	50	49	51	52	47	48	59	59	63	63
Probation	21	21	21	21	19	20	19	17	18	20
Attorneys	14	14	14	15	18	21	23	29	32	32
Security	10	10	10	10	9	9	10	10	10	2
Total	364	355	360	373	364	367	393	398	407	416

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Registered Voters	40,155	36,188	38,924	41,309	40,325	41,280	39,412	51,330	45,494	48,161
Votes Cast in Last Election	13,188	13,741	6,693	34,388	11,031	29,444	9,058	40,070	22,666	25,792
Marriage Licenses Issued	600	667	581	566	624	657	585	607	597	712
Documents Recorded	21,633	16,894	18,065	18,634	19,149	19,130	19,873	23,908	29,021	22,440
Passports Issued	-	-	1,010	1,314	1,326	1,232	1,310	199	N/A	823
Building Permits Issued	313	137	176	158	281	374	278	349	N/A	N/A
Veteran's Services										
Appointments	709	819	713	626	519	687	502	568	528	798
Claims Filed	433	420	274	238	256	327	231	254	525	427
Calls Received	2,171	1,865	1,898	1,443	1,097	1,226	1,209	942	1,523	1,514
Circuit Breaker Applicants	1,350	1,357	1,307	1,282	1,264	1,235	1,215	1,215	N/A	1,167
New Construction Parcels	255	285	260	214	336	219	218	201	N/A	374
Public Safety										
Average Beds Utilized in County Jail	224	212	242	249	262	283	281	261	N/A	280
Average Cost of Inmate Per Day in County Jail	$ 76.95	$ 87.60	$ 75.54	$ 76.00	$ 75.97	$ 79.46	$ 87.84	$ 88.76	N/A	$ 82.27
Youths Admitted to Detention	602	570	493	493	384	446	466	347	N/A	350
Average Length of Stay in Detention	8	8	7	9	11	9	10	12	N/A	12.70
Roads										
Miles of Dust Control/Road Maintenance	67	68	70	80	60	71	72	66	62	68
Miles of Asphalt Overlay	7	9	12	8	12	12	16	16	16	8
Miles of Road Chipped & Sealed	15	13	14	15	27	27	29	28	24	34
Traffic Sign Maintenance	-	-	-	628	711	611	855	744	N/A	1,297
Hours Spent on Snow Removal & Sanding	4,470	2,981	2,148	4,997	6,538	4,316	7,687	5,190	4,109	6,447
Health & Welfare										
Ambulance Calls Responded to	5,936	6,206	6,761	7,229	8,290	7,934	7,176	7,866	7,629	7,641
Ambulance Out of Town Transfers	73	107	159	144	249	217	153	155	N/A	89
Indigent Claims Reviewed (July-June FY)	405	334	304	346	344	344	383	213	83	30
Indigent Claims Paid (July-June FY)	157	209	126	142	126	114	141	125	75	28
Landfill Refuse Collected (tons)	99,568	105,052	111,406	114,229	128,843	120,548	124,605	13,376	N/A	146,289
Customers on “Free Days”	831	1,062	557	789	773	745	872	778	N/A	697
Tons Received on “Free Days”	551	581	309	479	326	551	532	423	N/A	411

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Culture & Recreation										
Events Booked at Events Center	113	353	347	377	644	696	596	550	569	362
Events Booked at Wellness Complex	-	-	10	200	214	328	485	20	182	172
Agriculture										
Hours Spent Spraying Roadside Weeds	1,048	1,425	1,382	1,137	1,302	332	796	181	383	1,353
Curriculum Classes Taught by Agents	143	44	153	N/A	68	186	66	78	57	39
Contacts from Outside Sources in Ag Ext.	43,808	13,201	11,485	N/A	106,133	18,236	44,049	11,758	16,906	48,008
4-H/FCS/Ag Programs Held by Ag Extension*	53	51	-	N/A	611	97	287	217	225	181
Legal & Judicial										
Parenting Classes Held	17	16	15	15	16	16	16	12	N/A	N/A
Attendance for Silver Linings Class	182	160	150	182	194	206	224	60	N/A	N/A
Silver Linings Classes	17	16	15	15	16	16	16	12	N/A	N/A
Drug Court Graduates/Felony & DUI	15	13	11	11	6	6	16	14	N/A	48
Citizens Helped by Court Assistance	4,783	4,466	3,735	N/A	2,340	5,920	5,366	5,559	N/A	5,017
Caseload for Misdemeanor Probation	1,703	1,927	2,093	904	1,968	964	886	1,835	1,387	1,011
Caseload Court Service's Pretrial Release	133	117	204	128	137	121	95	81	306	81
Magistrate Case Filings:										
Civil Cases	4,979	5,205	4,473	4,488	5,056	4,868	4,785	4,530	N/A	4,120
Criminal Cases	17,844	17,319	18,783	16,232	14,775	14,914	14,243	13,178	N/A	10,748
Juvenile Criminal Cases	990	930	776	853	858	728	893	611	N/A	677

N/A indicates information not availabe from department

***** Numbers are reported in Curriculum Classes taught by Agents.

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Buildings	6	6	6	6	6	6	6	6	6	7
Vehicles and Equipment	2	2	4	6	11	7	10	8	13	14
Public Safety:										
Patrol Units	51	57	59	62	64	66	71	65	63	74
Buildings	7	8	8	8	8	8	9	9	9	9
Equipment	20	22	25	28	27	24	25	26	40	40
Road & Bridge:										
Streets (in miles)	466	471	471	471	467	467	467	467	467	504
Bridges	22	22	22	22	22	22	22	23	23	23
Signs	451	451	451	451	451	451	451	451	451	451
Buildings	4	5	5	5	6	6	6	6	7	7
Vehicles and Equipment	90	90	89	88	89	89	91	92	91	88
Health and Welfare:										
Buildings	7	8	8	8	8	8	8	8	7	9
Vehicles and Equipment	23	23	28	28	34	38	40	46	48	50
Ambulances	10	10	11	11	12	13	14	13	13	13
Culture and Recreation:										
Buildings	14	15	25	26	26	26	29	30	31	33
Vehicles and Equipment	5	5	6	9	9	9	11	17	16	16
Agriculture:										
Equipment	7	7	7	7	5	5	6	6	6	7
Buildings	1	1	2	2	2	2	2	2	2	2
Vehicles	-	-	-	1	1	1	1	1	1	1
Legal and Judicial:										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	1	2	2	2	3	3	3

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2022

Federal Grant/Program Title	Federal Listing Number	Pass-Through Entity Identifying Number	Disbursements/ Expenditures	Total
DEPARTMENT OF AGRICULTURE:				
Passed through the				
Super. Of Public Instruction:				
School Breakfast Program (a)	10.553	202121N1099497	$ 9,585	
National School Lunch Program (a)	10.555	202121N109947	19,881	$ 29,466
DEPARTMENT OF JUSTICE:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX0578	40,228	40,228
DEPARTMENT OF TRANSPORTATION:				
Passed through the				
Idaho Department of Transportation:				
State and Community Highway Safety (b)	20.600		13,502	
National Priority Safety Programs (b)	20.616		9,673	23,175
DEPARTMENT OF TREASURY:				
COVID-19 American Rescue Plan Act	21.027		19,600	19,600
DEPARTMENT OF HEALTH & HUMAN SERVICES:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		11,885	
Block Grants for Prevention and Treatment of Substance Abuse	93.959		13,894	25,779
EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through the				
Idaho State Police:				
High Intensity Drug Trafficking Areas Program	95.001	G22-OR-0004-A-ONDCP	8,662	8,662
DEPARTMENT OF HOMELAND SECURITY:				
Passed through the				
Idaho Bureau of Homeland Security:				
Emergency Management Performance Grants	97.042	EMS-2019-EP00002	43,786	
Emergency Management Performance Grants	97.042	EMS-2020-EP00003	42,901	
Administered by the				
Idaho Bureau of Homeland Security:				
Homeland Security Grant Program DIRECT TO VENDOR	97.067	EMW-2019-SS00047	5,144	
Homeland Security Grant Program DIRECT TO VENDOR	97.067	EMW-2020-SS00070	53,635	
Homeland Security Grant Program DIRECT TO VENDOR	97.067	EMW-2020-SS00070	14,173	159,639
Total Federal Financial Assistance			$ 306,549	

(a) Child Nutrition Cluster $ 29,466
(b) Highway Safety Cluster 23,175

See following Note to the Schedule of Expenditures of Federal Awards.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Bannock County, Idaho under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidence). Because the Schedule presents only a selected portion of the operations of Bannock County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bannock County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting as described in Note I-C to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidence, wherin certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. De Minimis Indirect Cost Rate

Bannock County, Idaho has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

Note 4. Pass-Through Subrecipients

Bannock County, Idaho has elected not to pass-through federal funds to any subrecipients.

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

The Honorable Board of County Commissioners
Bannock County, 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, the business type activities, each major fund and the aggregate remaining fund information of Bannock County, Idaho, as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise Bannock County, Idaho's basic financial statements, and have issued our report thereon dated September 14, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bannock 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* .

Bannock County, Idaho's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Bannock County, Idaho's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Bannock County, Idaho's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bannock County, Idaho's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
CPAs and Consultants

Idaho Falls, Idaho
September 14, 2023

SCHEDULE OF FINDINGS AND RESPONSES
BANNOCK COUNTY, IDAHO
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Current Year Findings:

2022-001 Financial Statement Preparation and Year End Close

Criteria or Specific Requirement: An accounting system should provide timely and accurate information for management. The reconciliation of account balances is an integral internal control activity to determine that stated account balances are accurate and fairly reported. County management and accounting personnel should reconcile general ledger accounts to subsidiary ledgers and other supporting documents regularly, but especially at year end during the financial closing process.

Condition: Improperly designed internal controls and account reconciliation procedures, along with limited training on the new financial ERP system required material changes to the following balances: cash, capital assets, accounts receivable, accounts payable, grant & miscellaneous revenue and associated expenditures, and depreciation expense as explained below.

Effect: Without performing adequate account reconciliations, information provided internally and to external auditors is inaccurate or incomplete. Also, the probability that fraud or material errors will occur and go undetected generally increases.

Cause: The County fully transitioned to a new financial accounting software which will ultimately provide better internal controls and oversight for the County as a whole. In addition, several key personnel from the Audit department have retired or left the County, resulting in re-training multiple individuals throughout the year on a new software. Wipfli has worked with the client over the last two years during this transition process and this is the first year of full reliance on the new system. There were unknown issues and more training is necessary before the County will be confident in using the new system.

Auditor's Recommendation: This issue appears completely related to the combination of new software and lack of confidence/knowledge of the new software in conjunction with turnover of key staff who were integral to the transition during FY22 and FY23. We, therefore, recommend continued training on the various reports offered by the software, and additional time spent in the reconciliation/review process until the County is comfortable with the software's use and the internal workings of the software to generate the appropriate reports and output for management's use. This would include regularly reviewing the trial balance accounts to verify that they are functioning as expected or that the County had processes in place to provide necessary information for County decisions with accurate supporting data.

View of Responsible Officials: The County has provided additional training sessions for staff to feel more confident with the new system to do daily tasks and month end processes.

Prior Year Findings:

None



This page contains no financial information.