BONNEVILLE COUNTY - STATE OF IDAHO
IDAHO FALLS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2022

BONNEVILLE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2022

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BONNEVILLE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

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

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Bonneville County, Idaho, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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. 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 Bonneville 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.

Management's Responsibility for the Financial Statements

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

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 the Bonneville County'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

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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 the Bonneville County'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bonneville County'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and the other information on pages 34 – 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to do so.

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

Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2023, on our consideration of Bonneville County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Bonneville County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Idaho Falls, Idaho
November 16, 2023

FINANCIAL SECTION

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2022

	GOVERNMENTAL ACTIVITIES	TOTAL
ASSETS		
Cash - County Treasurer	$ 116,252,482	$ 116,252,482
Taxes receivable	723,412	723,412
Receivables	442,459	442,459
Internal balances	-	-
Due from other governmental agencies	5,579,847	5,579,847
Inventories	-	-
Other assets	383,378	383,378
Capital Assets		
Land and improvements not being depreciated	12,929,919	12,929,919
Infrastructure and infrastructure in process	90,583,540	90,583,540
Construction in process	12,797,981	12,797,981
Buildings	53,429,252	53,429,252
Equipment and furniture	42,038,300	42,038,300
Equipment under capital leases	-	-
Less: accumulated depreciation	(92,332,580)	(92,332,580)
Total Capital Assets	119,446,412	119,446,412
TOTAL ASSETS	242,827,990	242,827,990
DEFERRED OUTFLOWS		
Deferred outflows - Pension	15,402,253	15,402,253
Deferred outflows - Other	-	-
TOTAL DEFERRED OUTFLOWS	$ 15,402,253	15,402,253

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

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Negative cash	$ -	$ -
Accounts payable and accrued expenses	1,734,901	1,734,901
Due to other governmental agencies	17,651,430	17,651,430
Long-term liabilities		
Due within one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	633,092	633,092
Claims and judgments	-	-
Credit balance of accounts receivables	72,446	72,446
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	1,477,210	1,477,210
Landfill postclosure costs	2,458,600	2,458,600
Net pension liability	29,396,535	29,396,535
TOTAL LIABILITIES	53,424,214	53,424,214
DEFERRED INFLOWS		
Deferred inflows - Pension	131,207	131,207
NET POSITION		
Net investment in capital assets	119,446,412	119,446,412
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	-	-
Unrestricted	85,228,410	85,228,410
TOTAL NET POSITION	$ 204,674,822	$ 204,674,822

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE: Charges for Services	PROGRAM REVENUE: Operating Grants and Contributions	PROGRAM REVENUE: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 20,003,374	$ 1,906,719	$ 331,722	$ 4,340,264
Public safety	37,313,014	9,251,390	2,539,825	-
Public works	9,006,451	545,208	10,030,391	-
Health, welfare and sanitation	14,473,475	4,863,048	-	-
Culture and recreation	1,230,349	282,089	250,288	-
Education	-	-	-	-
Conservation/economic development	1,930,122	1,263,786	106,018	-
Interest on long-term debt	(300)	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	83,956,485	18,112,240	13,258,244	4,340,264
TOTAL PRIMARY GOVERNMENT	$ 83,956,485	$ 18,112,240	$ 13,258,244	$ 4,340,264
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Franchise taxes				
Public service taxes				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Miscellaneous				
Special item - gain (loss) on sale of assets				
Transfers				
TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS				
Change in net position				
Net Position, October 1, 2021				
NET POSITION, SEPTEMBER 30, 2022				

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
Primary Government	
Governmental Activities	Total
$ (13,424,669)	$ (13,424,669)
(25,521,799)	(25,521,799)
1,569,148	1,569,148
(9,610,427)	(9,610,427)
(697,972)	(697,972)
-	-
(560,318)	(560,318)
300	300
(48,245,737)	(48,245,737)
(48,245,737)	(48,245,737)
36,799,976	36,799,976
-	-
1,101,779	1,101,779
-	-
19,356,328	19,356,328
(3,241,358)	(3,241,358)
4,250,967	4,250,967
(5,503)	(5,503)
(28,616)	(28,616)
58,233,573	58,233,573
9,987,836	9,987,836
194,686,986	194,686,986
$ 204,674,822	$ 204,674,822

BONNEVILLE COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022

	CURRENT EXPENSE FUND	ROAD FUND	JUSTICE FUND	SANITARY LANDFILL FUND
ASSETS				
Cash and cash equivalents	$ 29,243,493	$ 8,192,919	$ 25,513,161	$ 7,220,665
Investments	-	-	-	-
Taxes receivable, net	199,419	-	419,334	-
Due from other funds	17,000	-	-	-
Receivable from other governments	3,106,919	1,679,594	185,780	-
Other receivables	-	-	-	441,121
Inventories	-	-	-	-
Prepaid expenses	174,195	331	176,290	-
TOTAL ASSETS	32,741,026	9,872,844	26,294,565	7,661,786
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 32,741,026	$ 9,872,844	$ 26,294,565	$ 7,661,786
LIABILITIES				
Negative cash	$ -	$ -	$ -	$ -
Accounts payable	-	198,643	-	1,536,258
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
Credit balance of accounts receivables	-	-	-	72,446
TOTAL LIABILITIES	-	198,643	-	1,608,704
DEFERRED INFLOWS				
Revenue unavailable for use	183,465	-	385,787	157,190
FUND BALANCES				
Nonspendable	174,195	331	176,290	-
Restricted	-	-	-	-
Assigned	-	9,673,870	25,732,488	5,895,892
Unassigned	32,383,366	-	-	-
TOTAL FUND BALANCES	32,557,561	9,674,201	25,908,778	5,895,892
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 32,741,026	$ 9,872,844	$ 26,294,565	$ 7,661,786

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

	ARPA FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$	17,651,430	$ 28,430,814	$ 116,252,482
	-	-	-
	-	104,659	723,412
	-	-	17,000
	-	501,002	5,473,295
	-	1,338	442,459
	-	-	-
	-	32,562	383,378
	17,651,430	29,070,375	123,292,026
	-	-	-
$	17,651,430	$ 29,070,375	$ 123,292,026
$	-	$ -	$ -
	-	-	1,734,901
	-	17,000	17,000
	17,651,430	-	17,651,430
	-	-	-
	-	-	72,446
	17,651,430	17,000	19,475,777
	-	97,624	824,066
	-	32,562	383,378
	-	-	-
	-	28,838,765	70,141,015
	-	84,424	32,467,790
	-	28,955,751	102,992,183
$	17,651,430	$ 29,070,375	$ 123,292,026

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BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2022

Total fund balance, governmental funds:	$	102,992,183
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		119,446,412
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		106,552
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements.		824,066
A net pension liability for the measured portion of the present value of projected benefit payments is reported on the Statement of Net Position, but not in the fund financial statements.		
Deferred outflows associated with the net pension liability		15,402,253
Net pension liability		(29,396,535)
Deferred inflows associated with net pension liability		(131,207)
Some liabilities, (such as Notes Payable, Capital Lease Contracts Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(4,568,902)
Net position of governmental activities in the Statement of Net Position:	$	204,674,822

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	CURRENT EXPENSE FUND	ROAD FUND	JUSTICE FUND	SANITARY LANDFILL FUND
REVENUES				
Property taxes	$ 11,393,711	$ -	$ 20,461,892	$ -
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	6,209,940	10,053,950	12,034,847	-
Charges for services	3,133,689	545,208	3,793,941	9,571,918
Investment earnings	(1,507,894)	-	(1,461,995)	-
Miscellaneous	142,159	135,130	453,902	4,735
Total revenues	19,371,605	10,734,288	35,282,587	9,576,653
EXPENDITURES				
Current:				
General government	10,659,856	-	-	-
Public safety	304,519	-	31,853,522	-
Public works	-	4,970,266	-	-
Health and sanitation	992,921	-	-	7,906,350
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	1,164,890	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	481,716	6,357,869	482,143	5,533,047
Total expenditures	13,603,902	11,328,135	32,335,665	13,439,397
Excess (deficiency) of revenues over expenditures	5,767,703	(593,847)	2,946,922	(3,862,744)
OTHER FINANCING SOURCES (USES)				
Other sources	-	-	-	-
Transfers in	-	7,500,000	48,095	-
Transfers out	(7,523,095)	-	-	-
	(7,523,095)	7,500,000	48,095	-
SPECIAL ITEM				
Proceeds from sale of assets	107,613	5,980	-	-
Net change in fund balances	(1,647,779)	6,912,133	2,995,017	(3,862,744)
Fund Balances, Oct. 1, 2021	34,205,340	2,762,068	22,913,761	9,758,636
FUND BALANCES, SEPT. 30, 2022	$ 32,557,561	$ 9,674,201	$ 25,908,778	$ 5,895,892

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

ARPA FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ 4,742,457	$ 36,598,060
-	-	-
-	-	-
4,251,655	2,762,497	35,312,889
-	4,925,907	21,970,663
-	(273,357)	(3,243,246)
-	3,673,965	4,409,891
4,251,655	15,831,469	95,048,257
-	5,693,232	16,353,088
-	6,446,422	38,604,463
-	788,557	5,758,823
-	1,626,105	10,525,376
-	783,341	783,341
-	-	-
-	686,804	1,851,694
-	13,368	13,368
-	(13)	(13)
4,251,655	633,610	17,740,040
4,251,655	16,671,426	91,630,180
-	(839,957)	3,418,077
-	-	-
-	319,062	7,867,157
-	(372,678)	(7,895,773)
-	(53,616)	(28,616)
-	60,000	173,593
-	(833,573)	3,563,054
-	29,789,324	99,429,129
$ -	$ 28,955,751	$ 102,992,183

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BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net change in fund balances - total governmental funds:	$	3,563,054
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
This is the difference between capital outlays of $17,517,064 and depreciation of $7,053,482 in the current period.		10,463,582
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		(128,442)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This is the net change in intergovernmental receivables.		(105,612)
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures. Therefore, they are reported as revenue unavailable for use in the fund statements. This is the net change in revenue unavailable for use.		83,135
Governmental funds report long-term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.		13,368
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds:		
Net change in accrued interest not reflected on governmental funds.		287
Pension expense that is not reflected in the governmental funds.		(3,725,995)
Net change in accrued landfill postclosure costs.		-
Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.		(175,541)
Change in net position of governmental activities:	$	9,987,836

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 6,646,465	$ 3,583,539
Receivables	4,795	1,835,423
Other assets	51,083	-
TOTAL ASSETS	6,702,343	5,418,962
LIABILITIES		
Accounts payable and accrued expenses	-	2,789,616
Payable to agencies	-	-
Payable to taxing districts	-	2,629,346
TOTAL LIABILITIES	-	5,418,962
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 6,702,343	$ -

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

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ -
Property tax collections for other governments	-	89,356,683
Fines and fees received for agency fund	-	20,084,095
Licenses and permits	-	-
Intergovernmental revenues	191,767	3,932,369
Charges for services	289,196	-
Investment interest	-	-
Miscellaneous	11,817,341	-
Transfers from other funds	28,616	-
Total additions	12,326,920	113,373,147
DEDUCTIONS		
Trust operating expenses	11,945,860	-
Payments of property taxes to other governments	-	93,289,052
Agency disbursements	-	20,084,095
Transfers to other funds	-	-
Total deductions	11,945,860	113,373,147
Change in net position	381,060	-
Net position - Oct. 1, 2021	6,321,283	-
Net position - Sept. 30, 2022	$ 6,702,343	$ -

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

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NOTES TO THE FINANCIAL STATEMENTS

BONNEVILLE COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2022

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

B. REPORTING ENTITY

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

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major governmental funds:

- **Current Expense Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.

- **Road Fund** - This fund accounts for maintenance of County roads and bridges and is funded primarily from state highway user revenue as well as from general property tax revenues.

- **Justice Fund** - This fund accounts for law enforcement activities of the County. It is funded primarily from general property tax revenues, prisoner housing and grants.

- **Sanitary Landfill Fund** – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

- **ARPA Fund** – This fund accounts for the activities of funds received from the American Rescue Plan Act of 2021 (ARPA).

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Types – Enterprise Funds

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

Fiduciary Fund Types

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

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

Cash and Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Other Receivables

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

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance for doubtful accounts. Property taxes not collected before December 1, 2022 are classified as revenue unavailable for use.

Capital Assets

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows

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

Long-term Obligations

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

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

Deferred Inflows

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

Net Position/Fund Balances

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

Nonspendable and Spendable Fund Balances

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in governmental-wide statements and the proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2022, unrecorded fund liabilities included approximately $2,110,302 of total leave time accumulations and are considered normal to the County operation.

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

H. PENSIONS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. REVENUES AND EXPENDITURES/EXPENSES

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

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

J. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There was $17,000 in interfund receivables or payables at September 30, 2022. During 2022, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

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

L. USE OF ESTIMATES

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

2. CASH AND INVESTMENTS

Cash deposits and investments by the County Treasurer (including $3,450 petty cash) as of September 30, 2022 totaled $126,482,486 of which $11,698,270 represented demand deposits and petty cash, $106,894,622 represents investments in government backed securities and certificates of deposit, and $7,889,594 represents deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, $116,252,482 was allocated to governmental funds.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was $11,694,820 and the bank balance was $14,770,516. The amount not covered by FDIC insurance was $13,377,247.

Investments

The fair value of the County's investments at year end was $106,894,622. The amount not covered by SIPC or FDIC insurance was $103,442,918.

The fair value of the investments with the State of Idaho Local Government Investment Pool was $7,889,594. The information on the amount not covered by SIPC or FDIC insurance is not available. The Idaho State Treasurer provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investment for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity on September 30, 2022 was 115 days.

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

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

2. CASH AND INVESTMENTS (Continued)

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

Investment Type	Fair Value	Investment Maturities (In Years) < 1	1 - 5	> 5	Rating	Per Cent
Mutual Funds	$ 955,924	$ 955,924	$ -	$ -	N/A	.8%
Cert. of Deposits	4,807,973	3,152,948	1,655,025	-	N/A	4.2%
Federal Farm Credit Bank	7,860,616	3,112,991	4,747,625	-	AA+/ AAA	6.8%
Federal Home Loan Bank	22,402,950	6,059,113	16,343,837	-	AA+/ AAA	19.5%
Federal Home Loan Mort Corp	2,800,331	740,560	2,059,771	-	AA+/ AAA	2.4%
Federal National Mortgage Assoc	6,278,424	-	5,666,791	611,633	AA+/ AAA	5.5%
Idaho State Bldg.	573,610	-	573,610		AA2	.5%
Idaho Bond Bank	317,123	317,123	-	-	AA2	.3%
Idaho Tax Exempt	2,842,776	1,871,966	970,810	-	AA3	2.5%
US Treasury Notes	58,054,895	28,844,534	29,210,361	-	AA+/ AAA	50.6%
State Investment Pool	7,889,594	7,889,594	-	-	NR	6.9%
Total	$ 114,784,216	$ 52,944,753	$ 61,227,830	$ 611,633		100.0%

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

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

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

	Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	$ -	$ 245,025	$ -	$ 245,025
Mutual Funds	-	955,924	-	955,924
Debt Securities:				
School Districts	2,429,254	-	-	2,429,254
Municipal Bonds	413,522	-	-	413,522
State Agencies	890,733	-	-	890,733
Federal Agencies Securities	39,342,321	-	-	39,342,321
U.S. Treasury Securities	58,054,895	-	-	58,054,895
	$ 101,130,725	$ 1,200,949	$ -	$ 102,331,674

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

3. CAPITAL ASSETS

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

	Balance 10-01-2021	Additions	Deletions	Balance 09-30-2022
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 12,929,919	$ -	$ -	$ 12,929,919
Construction in process	14,271,636	11,853,827	(13,327,482)	12,797,981
Total capital assets, not being depreciated	27,201,555	11,853,827	(13,327,482)	25,727,900
Capital assets, being depreciated				
Buildings and improvements	51,398,421	2,030,831	-	53,429,252
Machinery and equipment	39,179,350	3,846,735	(987,785)	42,038,300
Infrastructure	77,470,387	13,113,153	-	90,583,540
Total capital assets, being depreciated	168,048,158	18,990,719	(987,785)	186,051,092
Less accumulated depreciation for				
Buildings and improvements	(27,063,900)	(423,060)	-	(27,486,960)
Machinery and equipment	(26,275,755)	(3,239,853)	859,343	(28,656,265)
Infrastructure	(32,798,786)	(3,390,569)	-	(36,189,355)
Total accumulated depreciation	(86,138,441)	(7,053,482)	859,343	(92,332,580)
Total capital assets, being depreciated, net	81,909,717	11,937,237	(128,442)	93,718,512
Governmental activity, capital assets, net	$ 109,111,272	$ 23,791,064	$ (13,455,924)	$ 119,446,412

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

Governmental activities	
General government	$ 586,687
Public safety	1,821,841
Public works	3,225,046
Health, welfare, and sanitation	1,109,791
Culture and recreation	215,609
Conservation and economic development	94,508
Total governmental activities	$ 7,053,482

4. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2022, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $3,514,122 for the year ended June 30, 2022.

4. PENSION PLAN (Continued)

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

At September 30, 2022, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the County's proportion was .74634020 percent.

For the year ended September 30, 2022, the County recognized pension expense/(revenue) of $7,407,878. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,232,546	$ 131,207
Changes in assumptions or other inputs	4,792,516	-
Net difference between projected and actual earnings on pension plan investments	6,763,795	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(321,586)	-
County contributions subsequent to the measurement date	934,982	-
Total	$ 15,402,253	$ 131,207

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $934,982 for the year ended September 30, 2022, will be recognized as a reduction of the net pension liability in the subsequent year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022, the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30,2022.

4. PENSION PLAN (Continued)

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

Year ended June 30:		
2023	$	3,505,180
2024		3,805,207
2025		1,759,904
2026		*5,587,359*

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 (net of investment expenses)	6.35%
Net Cost-of-living adjustments	1.00%

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2022.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	(0.25)%
TIPS	10.00%	(0.30)%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

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.

4. PENSION PLAN (Continued)

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$51,882,005	$29,396,535	$10,992,759

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

5. DEFERRED COMPENSATION PLAN

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

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

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

6. LITIGATION AND CONTINGENT LIABILITIES

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

7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:
General long-term obligations of the County include a general obligation refunding bond, and several local improvement County bonds. During the year ending September 30, 2022, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2021	Additions	Reductions	Balance 09-30-2022	Amounts due within one year
Compensated absences	$ 1,934,761	$ 175,541	$ -	$ 2,110,302	$ 633,092
Accrued interest	287	-	(287)	-	-
LID bonds	13,368	-	(13,368)	-	-
Landfill closure costs	2,458,600	-	-	2,458,600	-
Net pension liability	(596,088)	29,992,623	-	29,396,535	-
Total governmental activities	$ 3,810,928	$ 30,168,164	$ (13,655)	$ 33,965,437	$ 633,092

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. Compensated absences typically have been liquidated in the general and other governmental funds.

8. CLOSURE AND POSTCLOSURE CARE COSTS

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

The $2,458,600 reported as landfill closure and post-closure care liability in the Schedule of Amortized Costs, listed below, at September 30, 2022, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of Cell 2 which is the largest cell within the landfill area. Bonneville County is currently operating in Cell 3 which is approximately 36% capacity as of September 30, 2022. The estimated liability is based on what it would cost to perform all closure and post-closure care of the largest cell area based on the latest engineering study done in 2008. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Schedule of Amortized Costs

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

Fiscal Year End		Amount
Est. Current Maximum Open Area Total Closure Costs	$	2,458,600
Less: Amortized costs to Sept. 30, 2022		(2,458,600)
	$	-

9. RESTRICTED AND ENCUMBERED FUND BALANCES

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

10. RELATED PARTY TRANSACTIONS

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

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

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

12. RISK MANAGEMENT

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

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2022, consisted of the following:

Transfer from: / Transfer to:	General Fund	District Court	Drug Court Fund	Waterways	Totals
Road & Bridge	$ 7,500,000	$ -	$ -	$ -	$ 7,500,000
Justice	23,095	-	-	25,000	48,095
Drug Court	-	319,062		-	319,062
Justice DV Trust	-	-	28,616	-	28,616
Totals	$ 7,523,095	$ 319,062	$ 28,616	$ 25,000	$ 7,895,773

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

14. DEFICITS AND INTERFUND TRANSACTIONS

The following funds had deficit balances as of September 30, 2022:

Fiduciary Funds:	Deficit Amount
Cafeteria	$ 696

As of September 30, 2022, the Interim Abatement Fund had an amount of $17,000 due to the Current Expense Fund.

15. SUBSEQUENT EVENTS

Subsequent events have been considered through the report date of November 16, 2023. There are no known subsequent events that will have a material impact on the operation of the County.

16. SELF-FUNDED HEALTH BENEFITS

Bonneville County has elected to self-fund their health benefits with claims being administered through Blue Cross of Idaho. The employee deductible is $750 per person or $1,500 per family with a maximum out of pocket expense per year of $3,750. The County is subject to a stop loss of $200,000 per employee less the deductible. During the fiscal year 2021 – 2022, contributions and reimbursements into the plan totaled $9,149,952, claims, administrative expenses and premium payments totaled $9,192,316 with no reimbursements receivable, leaving a cash balance of $3,888,154. On September 30, 2022, estimated claims incurred but not reported totaled $560,977.

17. SELF-FUNDED WORKMAN'S COMPENSATION

Bonneville County has elected to self-fund their workers compensation with claims being administered through Moreton Insurance in Boise and claims being processed with Intermountain Claims. There is a specific limit for the employer for each accident of $1,000,000. There is an aggregate limit of $2,000,000. During the fiscal year 2021 – 2022, contributions and reimbursements into the plan totaled $846,850, claims, administrative expenses and premium payments totaled $600,214 with no reimbursements receivable, leaving a cash balance of $1,655,395 plus $650,000 in the Workman's Comp Guarantee Trust. At September 30, 2022, estimated claims incurred but not reported totaled $156,472.

REQUIRED SUPPLEMENTARY INFORMATION

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
CURRENT EXPENSE FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 11,845,200	$ 11,845,200	$ 11,401,911
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	2,717,762	2,717,762	3,450,210
Charges for services	691,409	691,409	3,131,191
Investment earnings	77,534	77,534	347,830
Miscellaneous	32,505	32,505	142,159
Total revenues	15,364,410	15,364,410	18,473,301
EXPENDITURES			
Current:			
General government	14,708,435	14,708,435	10,607,433
Public safety	498,365	498,365	412,162
Public works	-	-	-
Health and sanitation	1,449,700	1,449,700	992,921
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	1,297,110	1,297,110	1,164,890
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	932,000	932,000	458,932
Total expenditures	18,885,610	18,885,610	13,636,338
Excess (deficiency) of revenues over expenditures	(3,521,200)	(3,521,200)	4,836,963
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(7,523,095)
Total other financing sources (uses)	-	-	(7,523,095)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	107,613
Net change in fund balances	(3,521,200)	(3,521,200)	(2,578,519)
Fund Balances, Oct. 1, 2021	34,205,340	34,205,340	34,205,340
FUND BALANCES, SEPT. 30, 2022	$ 30,684,140	$ 30,684,140	$ 31,626,821

	GAAP DIFFERENCES		GAAP BASIS
	$ (8,200)	$	11,393,711
	-		-
	-		-
	2,759,730		6,209,940
	2,498		3,133,689
	(1,855,724)		(1,507,894)
	-		142,159
	898,304		19,371,605
	52,423		10,659,856
	(107,643)		304,519
	-		-
	-		992,921
	-		-
	-		-
	-		1,164,890
	-		-
	-		-
	22,784		481,716
	(32,436)		13,603,902
	930,740		5,767,703
	-		-
	-		-
	-		-
	-		(7,523,095)
	-		(7,523,095)
	-		107,613
	930,740		(1,647,779)
	-		34,205,340
	$ 930,740	$	32,557,561

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	9,629,272	9,629,272	10,141,516
Charges for services	825,497	825,497	545,208
Investment earnings	-	-	-
Miscellaneous	38,431	38,431	135,130
Total revenues	10,493,200	10,493,200	10,821,854
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	7,401,200	7,401,200	6,393,424
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	3,092,000	10,592,000	4,736,068
Total expenditures	10,493,200	17,993,200	11,129,492
Excess (deficiency) of revenues over expenditures	-	(7,500,000)	(307,638)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	7,500,000
Transfers out	-	-	-
Total other financing sources (uses)	-	-	7,500,000
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	5,980
Net change in fund balances	-	(7,500,000)	7,198,342
Fund Balances, Oct. 1, 2021	2,762,068	2,762,068	2,762,068
FUND BALANCES, SEPT. 30, 2022	$ 2,762,068	$ (4,737,932)	$ 9,960,410

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
(87,566)	10,053,950
-	545,208
-	-
-	135,130
(87,566)	10,734,288
-	-
-	-
(1,423,158)	4,970,266
-	-
-	-
-	-
-	-
-	-
-	-
1,621,801	6,357,869
198,643	11,328,135
(286,209)	(593,847)
-	-
-	-
-	7,500,000
-	-
-	7,500,000
-	5,980
(286,209)	6,912,133
-	2,762,068
$ (286,209)	$ 9,674,201

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 20,400,000	$ 20,400,000	$ 20,521,804
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	8,280,749	8,280,749	14,100,772
Charges for services	3,496,562	3,496,562	3,793,941
Investment earnings	75,199	75,199	234,443
Miscellaneous	507,544	507,544	487,701
Total revenues	32,760,054	32,760,054	39,138,661
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	34,199,089	34,199,089	31,258,140
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,504,092	1,504,092	1,075,676
Total expenditures	35,703,181	35,703,181	32,333,816
Excess (deficiency) of revenues over expenditures	(2,943,127)	(2,943,127)	6,804,845
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	53,017
Transfers out	-	-	-
Total other financing sources (uses)	-	-	53,017
SPECIAL ITEM			
Proceeds from sale of capital assets	30,000	30,000	-
Net change in fund balances	(2,913,127)	(2,913,127)	6,857,862
Fund Balances, Oct. 1, 2021	22,913,761	22,913,761	22,913,761
FUND BALANCES, SEPT. 30, 2022	$ 20,000,634	$ 20,000,634	$ 29,771,623

	GAAP DIFFERENCES		GAAP BASIS
	$ (59,912)	$	20,461,892
	-		-
	-		-
	(2,065,925)		12,034,847
	-		3,793,941
	(1,696,438)		(1,461,995)
	(33,799)		453,902
	(3,856,074)		35,282,587
	-		-
	595,382		31,853,522
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(593,533)		482,143
	1,849		32,335,665
	(3,857,923)		2,946,922
	-		-
	-		-
	(4,922)		48,095
	-		-
	(4,922)		48,095
	-		-
	(3,862,845)		2,995,017
	-		22,913,761
	$ (3,862,845)	$	25,908,778

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SANITARY LANDFILL FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Charges for services	9,358,052	9,358,052	9,666,594
Investment earnings	-	-	-
Miscellaneous	293,348	293,348	4,735
Total revenues	9,651,400	9,651,400	9,671,329
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	6,686,400	6,686,400	6,786,422
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	2,965,000	8,965,000	5,116,717
Total expenditures	9,651,400	15,651,400	11,903,139
Excess (deficiency) of revenues over expenditures	-	(6,000,000)	(2,231,810)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(6,000,000)	(2,231,810)
Fund Balances, Oct. 1, 2021	9,758,636	9,758,636	9,758,636
FUND BALANCES, SEPT. 30, 2022	$ 9,758,636	$ 3,758,636	$ 7,526,826

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	(94,676)		9,571,918
	-		-
	-		4,735
	(94,676)		9,576,653
	-		-
	-		-
	-		-
	1,119,928		7,906,350
	-		-
	-		-
	-		-
	-		-
	-		-
	416,330		5,533,047
	1,536,258		13,439,397
	(1,630,934)		(3,862,744)
	-		-
	-		-
	-		-
	-		-
	-		-
	(1,630,934)		(3,862,744)
	-		9,758,636
	$ (1,630,934)	$	5,895,892

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	4,251,655
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	4,251,655
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	8,000,000	4,251,655
Total expenditures	-	8,000,000	4,251,655
Excess (deficiency) of revenues over expenditures	-	(8,000,000)	-
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(8,000,000)	-
Fund Balances, Oct. 1, 2021	-	-	-
FUND BALANCES, SEPT. 30, 2022	$ -	$ (8,000,000)	$ -

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
-	4,251,655
-	-
-	-
-	-
-	4,251,655
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	4,251,655
-	4,251,655
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
$ -	$ -

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2022

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

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

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

4. For the year ended September 30, 2022, actual expenditures did not exceed budgeted amounts in any of the major funds.

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

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.7881925%	$ 10,379,213	$ 21,969,880	$ 47.24%	91.38%
2016	0.8046267%	$ 16,311,019	$ 23,489,905	$ 69.44%	87.26%
2017	0.8123000%	$ 12,767,961	$ 25,155,983	$ 50.76%	90.68%
2018	0.7824583%	$ 11,541,396	$ 25,062,314	$ 46.05%	91.69%
2019	0.7695828%	$ 8,784,573	$ 25,993,585	$ 33.80%	93.79%
2020	0.7763905%	$ 18,028,814	$ 27,467,673	$ 65.64%	88.22%
2021	0.7547520%	$ (596,088)	$ 27,854,125	$ -2.14%	100.36%
2022	0.7463402%	$ 29,992,623	$ 29,134,919	$ 102.94%	83.09%

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

Data reported is measured as of June 30.

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

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 2,546,452	$ 2,546,452	$ -	$ 22,431,595	11.35%
2016	$ 2,703,423	$ 2,703,423	$ -	$ 23,836,036	11.34%
2017	$ 2,772,571	$ 2,772,571	$ -	$ 24,400,433	11.36%
2018	$ 2,861,007	$ 2,861,007	$ -	$ 25,154,092	11.37%
2019	$ 3,021,808	$ 3,021,808	$ -	$ 26,305,267	11.49%
2020	$ 3,336,813	$ 3,336,813	$ -	$ 27,636,613	12.07%
2021	$ 3,373,160	$ 3,373,160	$ -	$ 27,947,089	12.07%
2022	$ 3,684,580	$ 3,684,580	$ -	$ 30,508,745	12.08%

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

Data reported is measured as of September 30.

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2022

Methods and Assumptions Used in Calculations of Actuarily Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2022. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	100+ years
Asset valuation method	Fair Market value
Actuarial assumptions:	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of investment expenses

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SUPPLEMENTARY INFORMATION

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BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	UNCLAIMED PROPERTY	EASTERN IDAHO PUBLIC HEALTH	ROAD SPECIAL	SHERIFF REVOLVING
ASSETS				
Cash - County Treasurer	$ 227,025	$ 457,009	$ 570,072	$ 2,863
Taxes receivable	-	15,391	15,175	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	227,025	472,400	585,247	2,863
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 227,025	$ 472,400	$ 585,247	$ 2,863
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	-	14,160	13,961	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	227,025	458,240	571,286	2,863
Unassigned	-	-	-	-
TOTAL FUND BALANCES	227,025	458,240	571,286	2,863
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 227,025	$ 472,400	$ 585,247	$ 2,863

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	DISTRICT COURT	DRUG COURT	COURT INTERLOCK	COURT FACILITY
ASSETS				
Cash - County Treasurer	$ 5,538,298	$ 824,632	$ 20,439	$ 210,238
Taxes receivable	22,846	-	-	-
Other receivables	224,445	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	5,785,589	824,632	20,439	210,238
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 5,785,589	$ 824,632	$ 20,439	$ 210,238
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	21,018	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	5,764,571	824,632	20,439	210,238
Unassigned	-	-	-	-
TOTAL FUND BALANCES	5,764,571	824,632	20,439	210,238
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 5,785,589	$ 824,632	$ 20,439	$ 210,238

PARKS AND RECREATION	RIRIE RESERVOIR	SNOWMOBILE	WATERWAYS	COUNTY FAIR	STATE FAIR
$ 828,550	$ 376,964	$ 188,699	$ 70,351	$ 54,134	$ 9,641
10,214	-	-	-	1,708	167
-	-	-	-	-	-
-	-	-	-	-	-
838,764	376,964	188,699	70,351	55,842	9,808
-	-	-	-	-	-
$ 838,764	$ 376,964	$ 188,699	$ 70,351	$ 55,842	$ 9,808
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
9,397	-	-	-	1,571	154
-	-	-	-	-	-
-	-	-	-	-	-
829,367	376,964	188,699	70,351	54,271	9,654
-	-	-	-	-	-
829,367	376,964	188,699	70,351	54,271	9,654
$ 838,764	$ 376,964	$ 188,699	$ 70,351	$ 55,842	$ 9,808

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	REVALUATION	INDIGENT	CRISIS CENTER	CONSOLIDATED ELECTIONS
ASSETS				
Cash - County Treasurer	$ 1,130,940	$ 1,412,380	$ 218,850	$ 743,972
Taxes receivable	20,246	9,303	-	-
Other receivables	-	-	-	69,231
Prepaid expenses	-	-	-	-
TOTAL ASSETS	1,151,186	1,421,683	218,850	813,203
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,151,186	$ 1,421,683	$ 218,850	$ 813,203
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	18,626	8,559	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	1,132,560	1,413,124	218,850	813,203
Unassigned	-	-	-	-
TOTAL FUND BALANCES	1,132,560	1,413,124	218,850	813,203
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 1,151,186	$ 1,421,683	$ 218,850	$ 813,203

JUNIOR TUITION	INTERIM ABATEMENT	WEED CONTROL	EMERGENCY COMMUNICATIONS	VETERANS' MEMORIAL	HISTORICAL SOCIETY
$ 337,280	$ 52,418	$ 956,224	$ 4,787,723	$ 39,936	$ 71,350
-	-	9,185	-	421	1
-	-	-	201,444	-	-
-	-	-	32,562	-	-
337,280	52,418	965,409	5,021,729	40,357	71,351
-	-	-	-	-	-
$ 337,280	$ 52,418	$ 965,409	$ 5,021,729	$ 40,357	$ 71,351
$ -	$ -	$ -	$ -	$ -	$ -
-	17,000	-	-	-	-
-	17,000	-	-	-	-
-	-	8,450	-	387	1
-	-	-	32,562	-	-
-	-	-	-	-	-
337,280	35,418	956,959	4,989,167	39,970	71,350
-	-	-	-	-	-
337,280	35,418	956,959	5,021,729	39,970	71,350
$ 337,280	$ 52,418	$ 965,409	$ 5,021,729	$ 40,357	$ 71,351

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	3-B JUVENILE DETENTION	AMBULANCE	INACTIVE FUNDS	TOTALS
ASSETS				
Cash - County Treasurer	$ 1,743,650	$ 4,177,492	$ 229,680	$ 25,280,810
Taxes receivable	-	-	2	104,659
Other receivables	2,795	3,087	-	501,002
Prepaid expenses	-	-	-	32,562
TOTAL ASSETS	1,746,445	4,180,579	229,682	25,919,033
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,746,445	$ 4,180,579	$ 229,682	$ 25,919,033
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	17,000
TOTAL LIABILITIES	-	-	-	17,000
DEFERRED INFLOWS				
Revenue unavailable for use	-	-	2	96,286
FUND BALANCES				
Nonspendable	-	-	-	32,562
Restricted	-	-	-	-
Assigned	1,746,445	4,180,579	229,680	25,773,185
Unassigned	-	-	-	-
TOTAL FUND BALANCES	1,746,445	4,180,579	229,680	25,805,747
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 1,746,445	$ 4,180,579	$ 229,682	$ 25,919,033

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	UNCLAIMED PROPERTY	EASTERN IDAHO PUBLIC HEALTH	ROAD SPECIAL	SHERIFF REVOLVING
REVENUES				
Taxes	$ -	$ 798,931	$ 701,955	$ -
Miscellaneous taxes	-	23,358	4,434	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	70,670	244,367	-
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	94,884	-	-	-
	94,884	892,959	950,756	-
EXPENDITURES				
General government	246,559	-	-	-
Public safety	-	-	-	-
Public works	-	-	788,557	-
Health and sanitation	-	909,776	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	246,559	909,776	788,557	-
Excess (deficiency) of revenues over expenditures	(151,675)	(16,817)	162,199	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(151,675)	(16,817)	162,199	-
Fund Balances, Oct. 1, 2021	378,700	475,057	409,087	2,863
FUND BALANCES, Sept. 30, 2022	$ 227,025	$ 458,240	$ 571,286	$ 2,863

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	DISTRICT COURT	DRUG COURT	COURT INTERLOCK	COURT FACILITY
REVENUES				
Taxes	$ 986,616	$ -	$ -	$ -
Miscellaneous taxes	27,806	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,173,646	177,701	-	-
Charges for services	961,076	393,361	4,675	51,820
Investment interest	-	-	-	-
Misc. and contributions	6,891	664	-	-
	3,156,035	571,726	4,675	51,820
EXPENDITURES				
General government	3,846,041	-	-	1,138
Public safety	-	482,054	29,007	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	3,846,041	482,054	29,007	1,138
Excess (deficiency) of revenues over expenditures	(690,006)	89,672	(24,332)	50,682
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	319,062	-	-
Statutory transfers out	(319,062)	(28,616)	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(1,009,068)	380,118	(24,332)	50,682
Fund Balances, Oct. 1, 2021	6,773,639	444,514	44,771	159,556
FUND BALANCES, Sept. 30, 2022	$ 5,764,571	$ 824,632	$ 20,439	$ 210,238

PARKS AND RECREATION	RIRIE RESERVOIR	SNOWMOBILE	WATERWAYS	COUNTY FAIR	STATE FAIR
$ 445,349	$ -	$ -	$ -	$ 81,389	$ 9,156
12,913	-	-	-	2,343	225
-	-	-	-	-	-
-	-	-	-	-	-
40,135	250,288	83,014	106,018	7,015	744
-	282,089	-	-	-	-
-	-	-	-	-	-
-	320	76	-	-	-
498,397	532,697	83,090	106,018	90,747	10,125
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
404,784	242,003	15,260	-	82,751	11,000
-	-	-	-	-	-
-	-	-	95,463	-	-
-	-	-	-	-	-
-	-	-	-	-	-
198,289	385,923	31,500	17,898	-	-
603,073	627,926	46,760	113,361	82,751	11,000
(104,676)	(95,229)	36,330	(7,343)	7,996	(875)
-	-	-	-	-	-
-	-	-	(25,000)	-	-
-	60,000	-	-	-	-
(104,676)	(35,229)	36,330	(32,343)	7,996	(875)
934,043	412,193	152,369	102,694	46,275	10,529
$ 829,367	$ 376,964	$ 188,699	$ 70,351	$ 54,271	$ 9,654

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	REVALUATION	INDIGENT	CRISIS CENTER	CONSOLIDATED ELECTIONS
REVENUES				
Taxes	$ 1,148,355	$ 213,162	$ -	$ -
Miscellaneous taxes	34,967	5,928	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	112,245	20,263	-	255,446
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	125,940	31,058	-
	1,295,567	365,293	31,058	255,446
EXPENDITURES				
General government	1,312,755	-	20,823	265,916
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	716,329	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	1,312,755	716,329	20,823	265,916
Excess (deficiency) of revenues over expenditures	(17,188)	(351,036)	10,235	(10,470)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(17,188)	(351,036)	10,235	(10,470)
Fund Balances, Oct. 1, 2021	1,149,748	1,764,160	208,615	823,673
FUND BALANCES, Sept. 30, 2022	$ 1,132,560	$ 1,413,124	$ 218,850	$ 813,203

JUNIOR TUITION	INTERIM ABATEMENT	WEED CONTROL	EMERGENCY COMMUNICATION	VETERANS' MEMORIAL	HISTORICAL SOCIETY
$ -	$ -	$ 364,943	$ -	$ 18,429	$ (18)
-	-	10,560	-	469	-
-	-	-	-	-	-
-	-	-	-	-	-
-	89	34,362	-	1,636	354
-	-	106,439	1,767,970	-	-
-	-	-	(280,117)	-	-
-	-	176	218	-	-
-	89	516,480	1,488,071	20,534	336
-	-	-	-	-	-
-	-	-	1,690,938	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	27,543	-
-	-	-	-	-	-
-	-	591,341	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	591,341	1,690,938	27,543	-
-	89	(74,861)	(202,867)	(7,009)	336
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	89	(74,861)	(202,867)	(7,009)	336
337,280	35,329	1,031,820	5,224,596	46,979	71,014
$ 337,280	$ 35,418	$ 956,959	$ 5,021,729	$ 39,970	$ 71,350

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	3-B JUVENILE DETENTION	AMBULANCE	INACTIVE FUND	TOTALS
REVENUES				
Taxes	$ -	$ -	$ 42	$ 4,768,309
Miscellaneous taxes	-	-	-	123,003
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	35,545	-	-	2,613,538
Charges for services	1,350,000	20,581	-	4,938,011
Investment interest	6,760	-	-	(273,357)
Misc. and contributions	134	3,395,153	-	3,655,514
	1,392,439	3,415,734	42	15,825,018
EXPENDITURES				
General government	-	-	-	5,693,232
Public safety	1,435,555	2,808,868	-	6,446,422
Public works	-	-	-	788,557
Health and sanitation	-	-	-	1,626,105
Culture and recreation	-	-	-	783,341
Education	-	-	-	-
Conservation and economic develop.	-	-	-	686,804
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	633,610
	1,435,555	2,808,868	-	16,658,071
Excess (deficiency) of revenues over expenditures	(43,116)	606,866	42	(833,053)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	319,062
Statutory transfers out	-	-	-	(372,678)
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	60,000
Excess (deficiency) of revenues over expenditures and other uses	(43,116)	606,866	42	(826,669)
Fund Balances, Oct. 1, 2021	1,789,561	3,573,713	229,638	26,632,416
FUND BALANCES, Sept. 30, 2022	$ 1,746,445	$ 4,180,579	$ 229,680	$ 25,805,747

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR CAPITAL PROJECT FUNDS
September 30, 2022

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

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - CAPITAL PROJECT FUNDS
For the Year Ended September 30, 2022

	JUSTICE FUND BUILDING CONST.
REVENUES	
Taxes	$ -
Fines and forfeitures	-
Licenses and permits	-
Intergovernmental revenues	-
Charges for services	-
Investment interest	-
Misc. and contributions	-
	-
EXPENDITURES	
General government	-
Public safety	-
Public works	-
Health and sanitation	-
Culture and recreation	-
Education	-
Conservation and economic develop.	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	-
	-
Excess (deficiency) of revenues over expenditures	-
OTHER FINANCIAL SOURCES (USES)	
Statutory transfers in	-
Statutory transfers out	-
Excess (deficiency) of revenues over expenditures and other uses	-
Fund Balances, Oct. 1, 2021	3,065,580
FUND BALANCES, Sept. 30, 2022	$ 3,065,580

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR DEBT SERVICE FUNDS
September 30, 2022

		LID #7
ASSETS		
Cash - County Treasurer	$	84,424
Taxes receivable		-
Special assessments receivable		0
TOTAL ASSETS		84,424
DEFERRED OUTFLOWS		-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$	84,424
LIABILITIES		
Negative cash	$	-
Warrants payable		-
Special assessment bonds payable		-
TOTAL LIABILITIES		-
DEFERRED INFLOWS		
Revenue unavailable for use		1,338
FUND BALANCES		
Nonspendable		-
Restricted		-
Assigned		-
Unassigned		84,424
TOTAL FUND BALANCES		84,424
TOTAL LIABILITES AND AND FUND BALANCES	$	85,762

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR DEBT SERVICE
For the Year Ended September 30, 2022

		LID # 7
REVENUES		
Taxes	$	-
Fines and forfeitures		-
Licenses and permits		-
Intergovernmental revenues		-
Charges for services		-
Investment interest		-
Misc. and contributions		6,451
		6,451
EXPENDITURES		
General government		-
Public safety		-
Public works		-
Health and sanitation		-
Culture and recreation		-
Education		-
Conservation and economic develop.		-
Debt service:		
Principal retirement		13,368
Interest and fiscal charges		(13)
Capital outlay		-
		13,355
Excess (deficiency) of revenues over expenditures		(6,904)
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in		-
Statutory transfers out		-
Excess (deficiency) of revenues over expenditures and other uses		(6,904)
Fund Balances, Oct. 1, 2021		91,328
FUND BALANCES, Sept. 30, 2022	$	84,424

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	JUDICAL GEN COURT TRUST	JUDICAL COURT ASST TRUST	JUDICAL DV TRUST	JUDICAL FAM COURT TRUST
ASSETS				
Cash - County Treasurer	$ 50,611	$ 75,816	$ 60,925	$ 205,576
Receivables	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	$ 50,611	$ 75,816	$ 60,925	$ 205,576
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES	50,611	75,816	60,925	205,576
TOTAL LIABILITIES AND FUND BALANCES	$ 50,611	$ 75,816	$ 60,925	$ 205,576

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	JUDICAL INTERPETER TRUST	LIGHTING DISTRICT TRUST	HEALTH INSURANCE TRUST	CAFETERIA TRUST
ASSETS				
Cash - County Treasurer	$ 111,126	$ 138,808	$ 3,888,154	$ 24,455
Receivables	-	4,795	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	$ 111,126	$ 143,603	$ 3,888,154	$ 24,455
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES	$ 111,126	143,603	3,888,154	24,455
TOTAL LIABILITIES AND FUND BALANCES	$ 111,126	$ 143,603	$ 3,888,154	$ 24,455

	WORKMAN'S COMP TRUST	PUBLIC AMINISTRATION TRUST	INMATE TRUST	JAIL TRUST	TOTAL TRUST FUNDS
	$ 1,655,395	$ 12,413	$ 177,472	$ 245,714	$ 6,646,465
	-	-	-	-	4,795
	51,083	-	-	-	51,083
	$ 1,706,478	$ 12,413	$ 177,472	$ 245,714	$ 6,702,343
	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	1,706,478	12,413	177,472	245,714	6,702,343
	$ 1,706,478	$ 12,413	$ 177,472	$ 245,714	$ 6,702,343

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BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	JUDICAL GEN COURT TRUST	JUDICAL COURT ASST TRUST	JUDICAL DV TRUST	JUDICAL FAM COURT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	60,045	80,472	-
Charges for services	106,114	102,932	36,084	44,066
Investment interest	-	-	-	-
Misc. and contributions	2,779	-	-	2,278
	108,893	162,977	116,556	46,344
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	121,397	137,815	130,297	31,760
	121,397	137,815	130,297	31,760
Excess (deficiency) of revenues over expenditures	(12,504)	25,162	(13,741)	14,584
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	28,616	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(12,504)	25,162	14,875	14,584
Fund Balances, Oct. 1, 2021	63,115	50,654	46,050	190,992
FUND BALANCES, Sept. 30, 2022	$ 50,611	$ 75,816	$ 60,925	$ 205,576

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	JUDICAL INTERPETER TRUST	LIGHTING DISTRICT TRUST	HEALTH INSURANCE TRUST	CAFETERIA TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	51,250	-	-	-
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	100,670	9,149,952	348,902
	51,250	100,670	9,149,952	348,902
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	188	97,528	9,192,316	323,751
	188	97,528	9,192,316	323,751
Excess (deficiency) of revenues over expenditures	51,062	3,142	(42,364)	25,151
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	51,062	3,142	(42,364)	25,151
Fund Balances, Oct. 1, 2021	60,064	140,461	3,930,518	(696)
FUND BALANCES, Sept. 30, 2022	$ 111,126	$ 143,603	$ 3,888,154	$ 24,455

WORKMAN'S COMP TRUST	PUBLIC AMINISTRATION TRUST	INMATE TRUST	JAIL TRUST	TOTAL TRUST FUNDS
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	191,767
-	-	-	-	289,196
-	-	-	-	-
846,850	1,940	1,098,087	265,883	11,817,341
846,850	1,940	1,098,087	265,883	12,298,304
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
				-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
600,214	-	1,251,608	58,986	11,945,860
600,214	-	1,251,608	58,986	11,945,860
246,636	1,940	(153,521)	206,897	352,444
-	-	-	-	28,616
-	-	-	-	-
246,636	1,940	(153,521)	206,897	381,060
1,459,842	10,473	330,993	38,817	6,321,283
$ 1,706,478	$ 12,413	$ 177,472	$ 245,714	$ 6,702,343

OTHER SUPPLEMENTARY INFORMATION

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor/Recorder			
Salaries	$ 706,550	$ 496,549	$ 210,001
Benefits	351,400	153,412	197,988
Travel	10,500	4,989	5,511
Supplies	25,000	15,336	9,664
Utilities	1,200	900	300
Repairs and maintenance	3,000	548	2,452
Professional services	2,000	1,062	938
Services	100	-	100
Contracts	1,500	-	1,500
Miscellaneous	4,300	356	3,944
Capital outlay	-	-	-
Department totals	1,105,550	673,152	432,398
Elections			
Salaries	254,800	165,591	89,209
Benefits	72,420	47,889	24,531
Travel	3,300	1,330	1,970
Supplies	59,300	61,498	(2,198)
Utilities	100	40	60
Professional services	1,000	-	1,000
Repairs and maintenance	43,500	636	42,864
Rent and leases	500	449	51
Miscellaneous	5,300	2,609	2,691
Contracts	110,000	3,446	106,554
Capital outlay	100,000	-	100,000
Department totals	650,220	283,488	366,732
Treasurer/Tax Collector			
Salaries	309,250	303,592	5,658
Benefits	127,200	129,956	(2,756)
Travel	5,000	4,904	96
Supplies	17,400	9,598	7,802
Utilities	200	-	200
Professional services	20,000	28,448	(8,448)
Repairs and maintenance	1,050	1,201	(151)
Services	13,125	566	12,559
Subscriptions	950	210	740
Education	400	-	400
Capital outlay	-	-	-
Department totals	$ 494,575	$ 478,475	$ 16,100

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
General Operations			
Salaries	$ 592,600	$ 336,284	$ 256,316
Benefits	245,360	145,003	100,357
Travel	3,000	121	2,879
Supplies	249,000	203,264	45,736
Insurance	649,700	479,758	169,942
Utilities	53,000	41,804	11,196
Professional services	296,500	105,203	191,297
Repairs and maintenance	20,000	231	19,769
Fuel	200,000	3,236	196,764
Services	141,000	86,773	54,227
Miscellaneous	993,500	109,578	883,922
Contracts	976,500	913,872	62,628
Capital outlay	307,000	(22,053)	329,053
Department totals	4,727,160	2,403,074	2,324,086
County Agent			
Salaries	113,300	93,736	19,564
Benefits	71,900	45,679	26,221
Travel	14,250	8,953	5,297
Supplies	11,240	6,013	5,227
Utilities	2,300	2,736	(436)
Fuel	1,140	360	780
Professional services	1,700	2,000	(300)
Repairs and maintenance	5,500	4,106	1,394
Services	-	-	-
Miscellaneous	1,150	893	257
Contracts	5,430	6,728	(1,298)
Capital outlay	-	-	-
Department totals	227,910	171,204	56,706
Coroner			
Salaries	75,400	56,014	19,386
Benefits	28,900	20,909	7,991
Travel	6,600	4,182	2,418
Supplies	3,500	2,844	656
Utilities	1,500	3,149	(1,649)
Fuel	500	1,319	(819)
Professional services	97,850	55,075	42,775
Repairs and maintenance	1,500	632	868
Miscellaneous	1,450	747	703
Capital outlay	-	54,236	(54,236)
Department totals	$ 217,200	$ 199,107	$ 18,093

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Building and Grounds			
Salaries	$ 361,200	$ 282,222	$ 78,978
Benefits	259,250	159,466	99,784
Travel	60	-	60
Supplies	55,500	49,602	5,898
Utilities	107,100	99,117	7,983
Professional services	10,000	17,157	(7,157)
Repairs and maintenance	308,500	495,113	(186,613)
Rent and leases	1,000	-	1,000
Fuel	33,000	13,158	19,842
Contracts	20,000	30,275	(10,275)
Capital outlay	-	143,000	(143,000)
Department totals	1,155,610	1,289,110	(133,500)
Behavioral Health Crisis Center			
Salaries	-	-	-
Benefits	-	-	-
Client needs	-	-	-
Travel	-	-	-
County - service and supplies	350,000	1,470	348,530
Supplies	-	-	-
Utilities	-	-	-
Fuel	-	-	-
Professional services	880,000	846,580	33,420
Repairs and maintenance	2,500	-	2,500
Rent and leases	-	-	-
Services	-	-	-
Education	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Department totals	1,232,500	848,050	384,450
Commissioners			
Salaries	350,850	352,497	(1,647)
Benefits	154,950	133,291	21,659
Travel	8,000	5,023	2,977
Supplies	8,500	5,952	2,548
Utilities	2,500	1,800	700
Repairs and maintenance	5,500	5,870	(370)
Fuel	1,000	1,504	(504)
Services	-	262	(262)
Miscellaneous	1,650	836	814
Capital outlay	-	-	-
Department totals	$ 532,950	$ 507,035	$ 25,915

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Emergency Management			
Salaries	$ 108,300	$ 104,434	$ 3,866
Benefits	72,900	39,502	33,398
Travel	4,200	1,162	3,038
Fuel	12,000	7,611	4,389
Supplies	11,250	7,591	3,659
Utilities	4,165	3,158	1,007
Repairs and maintenance	5,000	1,425	3,575
Insurance	-	-	-
Miscellaneous	550	345	205
Grants	280,000	246,934	33,066
Capital outlay	-	-	-
Department totals	498,365	412,162	86,203
Information Technology			
Salaries	412,600	330,930	81,670
Benefits	201,100	150,290	50,810
Travel	9,350	819	8,531
Supplies	174,000	184,348	(10,348)
Utilities	5,310	6,887	(1,577)
Repairs and maintenance	65,000	32,932	32,068
Miscellaneous	25,000	23,042	1,958
Contracts	207,000	158,170	48,830
Capital outlay	500,000	283,749	216,251
Department totals	1,599,360	1,171,167	428,193
Assessor			
Salaries	1,194,400	1,009,843	184,557
Benefits	639,200	481,543	157,657
Travel	9,750	3,923	5,827
Supplies	41,250	18,080	23,170
Professional services	6,000	2,945	3,055
Repairs and maintenance	15,000	2,049	12,951
Rent and leases	-	-	-
Miscellaneous	2,750	2,775	(25)
Capital outlay	-	-	-
Department totals	$ 1,908,350	$ 1,521,158	$ 387,192

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Data Processing			
Salaries	$ 214,400	$ 201,090	$ 13,310
Benefits	126,850	100,296	26,554
Travel	9,400	1,489	7,911
Supplies	11,400	2,628	8,772
Repairs and maintenance	3,000	1,129	1,871
Utilities	570	-	570
Contracts	1,000	-	1,000
Miscellaneous	-	-	-
Capital outlay	-	-	-
Department totals	366,620	306,632	59,988
GIS Mapping			
Salaries	298,700	288,058	10,642
Benefits	181,100	140,713	40,387
Travel	23,500	12,980	10,520
Supplies	16,100	3,307	12,793
Utilities	2,880	2,022	858
Professional services	31,000	25,117	5,883
Repairs and maintenance	16,000	15,837	163
Services	-	-	-
Contracts	36,000	31,159	4,841
Miscellaneous	400	81	319
Capital outlay	-	-	-
Department totals	605,680	519,274	86,406
Planning and Zoning			
Salaries	610,800	608,375	2,425
Benefits	334,900	290,557	44,343
Travel	10,100	436	9,664
Supplies	43,550	23,077	20,473
Utilities	5,000	5,280	(280)
Fuel	6,150	8,823	(2,673)
Education	2,900	1,258	1,642
Repairs and maintenance	4,200	4,401	(201)
Miscellaneous	1,600	2,104	(504)
Contracts	50,000	49,375	625
Capital outlay	25,000	-	25,000
Department totals	$ 1,094,200	$ 993,686	$ 100,514

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Veteran's Administration			
Salaries	$ 43,460	$ 35,571	$ 7,889
Benefits	41,400	17,869	23,531
Travel	800	637	163
Supplies	4,000	449	3,551
Contracts	6,000	7,000	(1,000)
Department totals	95,660	61,526	34,134
Court Clerks			
Salaries	1,592,200	1,202,953	389,247
Benefits	781,500	595,085	186,415
Department totals	2,373,700	1,798,038	575,662
TOTAL CURRENT EXPENSE	$ 18,885,610	$ 13,636,338	$ 5,249,272
ARPA			
Capital outlay	$ 8,000,000	$ 4,251,655	$ 3,748,345
Total ARPA	$ 8,000,000	$ 4,251,655	$ 3,748,345

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
UNCLAIMED PROPERTY			
Miscellaneous	$ -	$ 246,559	$ (246,559)
Total Unclaimed Property	$ -	$ 246,559	$ (246,559)
EASTERN IDAHO PUBLIC HEALTH			
Miscellaneous	$ 909,776	909,776	-
Total Unclaimed Property	$ 909,776	$ 909,776	$ -
ROAD AND BRIDGE			
Salaries	$ 2,274,200	$ 1,880,874	$ 393,326
Benefits	1,218,700	1,010,161	208,539
Travel	17,000	990	16,010
Supplies	1,252,000	687,710	564,290
Utilities	39,200	35,385	3,815
Fuel	411,500	379,449	32,051
Professional services	902,500	1,486,971	(584,471)
Repairs and maintenance	1,099,000	796,797	302,203
Rent and leases	67,500	53,826	13,674
Services	41,100	12,485	28,615
Miscellaneous	11,500	2,791	8,709
Contracts	67,000	45,985	21,015
Capital outlay	10,592,000	4,736,068	5,855,932
Total Road and Bridge	$ 17,993,200	$ 11,129,492	$ 6,863,708
ROAD AND BRIDGE SPECIAL			
Supplies	$ 800,000	$ 788,557	$ 11,443
Total Road and Bridge Special	$ 800,000	$ 788,557	$ 11,443
JUSTICE FUND BUILDING CONSTRUCTION			
Repairs and maintenance	$ 120,000	$ -	$ 120,000
Capital outlay	1,500,000	-	1,500,000
Total Justice Fund Building Construction	$ 1,620,000	$ -	$ 1,620,000

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Juvenile Detention			
Contracts	$ 1,000,000	$ 1,000,000	$ -
Department totals	1,000,000	1,000,000	-
Prosecuting Attorney			
Salaries	1,650,265	1,532,200	118,065
Benefits	708,000	612,941	95,059
Travel	18,800	7,858	10,942
Supplies	37,475	48,021	(10,546)
Utilities	8,000	7,719	281
Fuel	-	-	-
Professional services	33,000	92,041	(59,041)
Repairs and maintenance	5,600	42,704	(37,104)
Rent and leases	6,000	3,845	2,155
Services	4,600	7,722	(3,122)
Miscellaneous	164,506	17,596	146,910
Contracts	10,000	-	10,000
Transcripts	10,000	773	9,227
Education	7,000	-	7,000
Capital outlay	-	-	-
Department totals	2,663,246	2,373,420	289,826
Public Defender			
Salaries	1,133,000	1,076,548	56,452
Benefits	536,100	456,769	79,331
Travel	13,000	16,624	(3,624)
Supplies	30,250	24,833	5,417
Utilities	3,600	300	3,300
Fuel	400	29	371
Professional services	124,000	126,208	(2,208)
Repairs and maintenance	500	184	316
Miscellaneous	34,075	68,085	(34,010)
Services	6,000	5,615	385
Transcripts	3,000	1,176	1,824
Education	8,500	6,633	1,867
Capital outlay	-	-	-
Department totals	$ 1,892,425	$ 1,783,004	$ 109,421

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Public Defender - Auxiliary			
Salaries	$ 128,100	$ 126,716	$ 1,384
Benefits	66,300	47,818	18,482
Travel	8,500	782	7,718
Supplies	5,100	916	4,184
Professional services	7,500	26	7,474
Repairs and maintenance	2,000	1,519	481
Transcripts	1,000	40	960
Miscellaneous	3,200	1,121	2,079
Education	1,000	1,065	(65)
Services	250	109	141
Capital outlay	-	-	-
Department totals	222,950	180,112	42,838
Public Defender - Conflict			
Salaries	252,400	250,026	2,374
Benefits	130,800	104,809	25,991
Travel	10,750	1,245	9,505
Supplies	9,850	1,793	8,057
Utilities	450	-	450
Professional services	8,500	780	7,720
Repairs and maintenance	4,950	2,473	2,477
Services	250	319	(69)
Transcripts	1,000	-	1,000
Miscellaneous	3,100	1,740	1,360
Education	2,900	1,532	1,368
Department totals	424,950	364,717	60,233
Clerk of the District Court			
Salaries	345,900	281,998	63,902
Benefits	155,900	130,485	25,415
Department totals	501,800	412,483	89,317
Sheriff's Revolving Grants			
Salaries	311,500	198,154	113,346
Benefits	119,600	91,387	28,213
Supplies	93,894	36,299	57,595
Repairs and maintenance	30,432	3,136	27,296
Professional services	-	-	-
Miscellaneous	252,539	197,467	55,072
Contracts	288,175	150,579	137,596
Education	15,000	1,177	13,823
Capital outlay	150,000	31,569	118,431
Department totals	$ 1,261,140	$ 709,768	$ 551,372

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Ammon Law Enforcement Contract			
Salaries	$ 867,900	$ 793,500	$ 74,400
Benefits	456,300	384,040	72,260
Supplies	3,450	2,178	1,272
Utilities	1,105	2,057	(952)
Repairs and maintenance	1,500	247	1,253
Services	60,000	23,663	36,337
Miscellaneous	1,269	2,494	(1,225)
Capital outlay	51,000	51,000	-
Department totals	1,442,524	1,259,179	183,345
Court Security			
Salaries	627,100	598,481	28,619
Benefits	307,100	278,253	28,847
Supplies	22,471	5,308	17,163
Utilities	4,650	2,139	2,511
Repairs and maintenance	3,900	-	3,900
Miscellaneous	150	-	150
Capital outlay	-	-	-
Department totals	965,371	884,181	81,190
Jail			
Salaries	5,143,400	5,301,384	(157,984)
Benefits	2,456,800	2,378,400	78,400
Travel	32,804	35,302	(2,498)
Supplies	720,467	819,867	(99,400)
Utilities	94,587	100,312	(5,725)
Professional services	179,743	177,033	2,710
Repairs and maintenance	230,236	252,760	(22,524)
Education	12,081	7,870	4,211
Services	6,458	5,232	1,226
Miscellaneous	836	370	466
Contracts	823,544	816,420	7,124
Fuel	76,100	69,976	6,124
Capital outlay	129,000	28,079	100,921
Department totals	$ 9,906,056	$ 9,993,005	$ (86,949)

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Jail - IDOC			
Salaries	$ 597,200	$ 203,699	$ 393,501
Benefits	383,600	100,878	282,722
Travel	5,500	-	5,500
Supplies	71,731	141,311	(69,580)
Department totals	1,058,031	445,888	612,143
Law Enforcement			
Salaries	6,542,087	6,222,714	319,373
Benefits	2,916,500	2,668,623	247,877
Travel	158,625	279,548	(120,923)
Supplies	652,150	680,328	(28,178)
Utilities	100,362	138,667	(38,305)
Professional services	41,323	40,317	1,006
Repairs and maintenance	240,002	368,626	(128,624)
Rent and leases	12,780	11,940	840
Miscellaneous	47,880	41,836	6,044
Contracts	236,085	209,219	26,866
Services	20,802	23,353	(2,551)
Fuel	286,600	368,404	(81,804)
Capital outlay	1,204,092	996,597	207,495
Department totals	12,459,288	12,050,172	409,116
General Justice			
Supplies	30,000	30,000	-
Professional Services	64,000	-	64,000
Educaton	5,000	-	5,000
Miscellaneous	720,000	-	720,000
Capital outlay	120,000	-	120,000
Department totals	939,000	30,000	909,000
Wood Pilot Project Grant			
Salaries	204,500	182,901	21,599
Benefits	108,700	61,381	47,319
Supplies	7,500	1,482	6,018
Travel	10,000	5,991	4,009
Utilities	2,500	1,425	1,075
Professional services	413,860	395,164	18,696
Repairs and maintenance	-	-	-
Miscellaneous	57,900	29,176	28,724
Contracts	161,440	169,817	(8,377)
Education	-	550	(550)
Department totals	966,400	847,887	118,513
Total Justice Fund	$ 35,703,181	$ 32,333,816	$ 3,369,365

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SHERIFF'S REVOLVING EXPENSE			
Miscellaneous	$ -	$ -	$ -
Total Sheriff's Revolving Expense	$ -	$ -	$ -
DISTRICT COURT			
Juvenile Grants			
Travel	$ 9,000	$ -	$ 9,000
Professional services	150,000	10,645	139,355
Miscellaneous	38,000	-	38,000
Capital outlay	-	-	-
Department totals	$ 197,000	$ 10,645	$ 186,355
General			
Salaries	$ 255,100	$ 252,760	$ 2,340
Benefits	136,100	113,916	22,184
Travel	30,025	12,799	17,226
Supplies	104,800	79,223	25,577
Utilities	6,500	5,800	700
Repairs and maintenance	8,000	664	7,336
Fuel	-	-	-
Professional services	442,980	377,769	65,211
Rent and leases	25,000	14,774	10,226
Miscellaneous	35,050	11,167	23,883
Services	2,000	51	1,949
Transcripts	21,000	18,409	2,591
Contracts	119,118	114,428	4,690
Education	7,800	1,598	6,202
Capital outlay	-	-	-
Department totals	1,193,473	1,003,358	190,115
Substance Use Disorder			
Salaries	42,400	38,371	4,029
Benefits	29,900	20,286	9,614
Travel	7,000	134	6,866
Supplies	2,000	-	2,000
Professional services	2,000	-	2,000
Utilities	1,500	600	900
Miscellaneous	5,000	-	5,000
Department totals	$ 89,800	$ 59,391	$ 30,409

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (Continued)			
Adult Probation			
Salaries	$ 781,000	$ 793,610	$ (12,610)
Benefits	402,100	376,944	25,156
Travel	10,000	2,762	7,238
Supplies	17,500	9,140	8,360
Utilities	10,500	6,944	3,556
Fuel	1,500	1,027	473
Professional services	45,500	54,180	(8,680)
Repairs and maintenance	2,500	1,287	1,213
Rent and leases	4,500	5,339	(839)
Education	1,000	-	1,000
Miscellaneous	1,625	889	736
Contracts	2,000	1,819	181
Capital outlay	-	-	-
Department totals	1,279,725	1,253,941	25,784
Juvenile - General			
Salaries	967,000	855,006	111,994
Benefits	508,600	409,219	99,381
Travel	26,000	4,954	21,046
Supplies	32,500	8,679	23,821
Utilities	12,000	9,089	2,911
Professional services	240,000	124,136	115,864
Repairs and maintenance	9,500	4,775	4,725
Miscellaneous	108,800	9,395	99,405
Services	500	-	500
Contracts	155,000	89,400	65,600
Capital outlay	-	-	-
Department totals	2,064,900	1,518,706	546,194
Total District Court	$ 4,824,898	$ 3,846,041	$ 978,857
DRUG COURT			
Salaries	$ 134,600	$ 102,135	$ 32,465
Benefits	82,200	57,783	24,417
Travel	93,300	30,803	62,497
Supplies	24,400	1,759	22,641
Utilities	1,640	1,172	468
Education	1,850	-	1,850
Professional services	61,200	12,368	48,832
Drug tests	296,800	153,837	142,963
Miscellaneous	74,500	14,380	60,120
Contracts	98,000	106,167	(8,167)
Capital outlay	-	-	-
Total Drug Court	$ 868,490	$ 480,404	$ 388,086

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COURT INTERLOCK DEVICE			
Travel	$ -	$ -	$ -
Supplies	10,000	24,950	(14,950)
Professional services	20,000	4,057	15,943
Total Court Interlock Device	$ 30,000	$ 29,007	$ 993
COURT FACILITIES			
Repairs and maintenance	$ -	$ 1,138	$ (1,138)
Capital outlay	100,000	-	100,000
Total Court Facilities	$ 100,000	$ 1,138	$ 98,862
PARKS AND RECREATION			
General			
Salaries	$ 272,200	$ 266,305	$ 5,895
Benefits	142,700	120,004	22,696
Travel	1,300	1,801	(501)
Supplies	24,700	1,421	23,279
Utilities	6,750	5,828	922
Professional services	400	-	400
Fuel	34,800	11,464	23,336
Repairs and maintenance	16,200	2,605	13,595
Services	3,100	977	2,123
Miscellaneous	8,000	2,852	5,148
Contracts	5,000	2,657	2,343
Capital outlay	88,000	187,159	(99,159)
Total Parks and Recreation	$ 603,150	$ 603,073	$ 77
RIRIE RESERVOIR			
General			
Salaries	$ 59,400	$ 44,422	$ 14,978
Benefits	8,400	6,021	2,379
Supplies	18,750	17,423	1,327
Utilities	10,000	12,655	(2,655)
Professional services	1,500	82	1,418
Fuel	11,500	46,247	(34,747)
Rent and leases	1,000	160	840
Repairs and maintenance	15,500	236,904	(221,404)
Services	1,000	-	1,000
Contracts	14,000	16,738	(2,738)
Insurance	100	-	100
Capital outlay	617,000	247,274	369,726
Total Ririe Reservoir	$ 758,150	$ 627,926	$ 130,224

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SNOWMOBILE			
Salaries	$ 35,000	$ 596	$ 34,404
Benefits	5,400	1,600	3,800
Travel	950	13	937
Supplies	24,800	5,308	19,492
Utilities	1,100	1,460	(360)
Fuel	26,000	2,932	23,068
Rent and leases	1,250	-	1,250
Repairs and maintenance	47,600	14,501	33,099
Contracts	1,800	350	1,450
Capital outlay	-	20,000	(20,000)
Total Snowmobile	$ 143,900	$ 46,760	$ 97,140
WATERWAYS			
Salaries	$ 30,000	$ 35,914	$ (5,914)
Benefits	4,800	4,352	448
Travel	400	-	400
Supplies	25,100	8,154	16,946
Utilities	400	266	134
Fuel	7,000	2,444	4,556
Repairs and maintenance	27,700	42,824	(15,124)
Rent and leases	3,000	-	3,000
Contracts	9,000	213	8,787
Miscellaneous	22,000	-	22,000
Capital outlay	185,000	19,194	165,806
Total Waterways	$ 314,400	$ 113,361	$ 201,039
BONNEVILLE COUNTY FAIR BOARD			
Salaries	$ 18,200	$ 18,626	S (426)
Benefits	2,800	2,245	555
Miscellaneous	61,880	61,880	-
Total Bonneville County Fair Board	$ 82,880	$ 82,751	$ 129
EASTERN IDAHO STATE FAIR			
Miscellaneous	$ 11,000	$ 11,000	$ -
Total Eastern Idaho State Fair	$ 11,000	$ 11,000	$ -
REVALUATION			
Salaries	$ 1,023,800	$ 847,973	$ 175,827
Benefits	516,200	404,722	111,478
Travel	24,660	20,411	4,249
Supplies	38,000	24,066	13,934
Fuel	6,000	4,354	1,646
Repairs and maintenance	9,950	4,580	5,370
Education	1,250	-	1,250
Miscellaneous	5,100	3,954	1,146
Capital outlay	30,000	-	30,000
Total Revaluation	$ 1,654,960	$ 1,312,755	$ 342,205

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT			
Salaries	$ 82,400	$ 17,154	$ 65,246
Benefits	3,300	1,926	1,374
Travel	4,400	-	4,400
Supplies	7,200	1,063	6,137
Utilities	900	-	900
Professional services	1,202,137	593,968	608,169
Repairs and maintenance	2,000	-	2,000
Rent and leases	10,000	-	10,000
Miscellaneous	96,500	101,168	(4,668)
Contracts	10,000	1,050	8,950
Transcripts	300	-	300
Total Indigent	$ 1,419,137	$ 716,329	$ 702,808
SANITARY LANDFILL			
Salaries	$ 2,230,000	$ 1,986,868	$ 243,132
Benefits	1,176,600	1,044,452	132,148
Travel	9,000	4,410	4,590
Supplies	87,500	87,278	222
Utilities	40,800	41,953	(1,153)
Fuel	415,000	890,523	(475,523)
Professional services	209,000	287,476	(78,476)
Repairs and maintenance	1,339,000	1,490,807	(151,807)
Rent and leases	435,000	401,612	33,388
Services	6,000	5,995	5
Miscellaneous	3,500	1,522	1,978
Contracts	735,000	543,526	191,474
Capital outlay	8,965,000	5,116,717	3,848,283
Total Solid Waste	$ 15,651,400	$ 11,903,139	$ 3,748,261
CRISIS CENTER			
Miscellaneous	$ 45,000	$ 20,823	$ 24,177
Total Crisis Center	$ 45,000	$ 20,823	$ 24,177
CONSOLIDATED ELECTIONS			
Salaries	$ 83,400	$ 68,213	$ 15,187
Benefits	55,300	37,403	17,897
Travel	3,380	250	3,130
Supplies	46,700	22,493	24,207
Professional services	4,500	28,059	(23,559)
Repairs and maintenance	53,000	292	52,708
Rent and leases	900	-	900
Services	16,000	1,904	14,096
Miscellaneous	4,900	2,888	2,012
Contracts	156,470	104,414	52,056
Capital outlay	-	-	-
Total Consolidated Elections	$ 424,550	$ 265,916	$ 158,634

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUNIOR COLLEGE TUITION			
Education	$ -	$ -	$ -
Miscellaneous	-	-	-
Total Junior College Tuition	$ -	$ -	$ -
WEEDS			
General			
Salaries	$ 253,300	$ 196,487	$ 56,813
Benefits	130,300	95,170	35,130
Travel	2,650	2,317	333
Supplies	62,850	75,633	(12,783)
Utilities	4,255	7,679	(3,424)
Fuel	14,100	16,457	(2,357)
Professional services	200	51	149
Repairs and maintenance	29,240	26,288	2,952
Rent and leases	1,200	-	1,200
Miscellaneous	550	954	(404)
Services	3,200	3,197	3
Education	600	2,082	(1,482)
Capital outlay	38,000	0	38,000
Department totals	$ 540,445	$ 426,315	$ 114,130
Noxious Weeds			
Travel	$ 3,000	$ -	$ 3,000
Supplies	120,800	114,204	6,596
Utilities	2,240	25	2,215
Repairs and maintenance	19,700	36,496	(16,796)
Services	1,500	15	1,485
Education	6,000	142	5,858
Miscellaneous	600	0	600
Capital outlay	-	14,144	(14,144)
Department totals	153,840	165,026	(11,186)
Total Weeds	$ 694,285	$ 591,341	$ 102,944

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EMERGENCY COMMUNICATIONS			
Salaries	$ 623,300	$ 527,810	$ 95,490
Benefits	274,000	223,165	50,835
Travel	40,000	15	39,985
Supplies	145,000	29,653	115,347
Utilities	191,000	169,953	21,047
Fuel	6,200	3,155	3,045
Professional services	45,000	19,457	25,543
Repairs and maintenance	53,500	203,323	(149,823)
Rent and leases	35,000	31,695	3,305
Miscellaneous	42,000	569	41,431
Contracts	540,420	487,092	53,328
Education	8,000	-	8,000
Capital outlay	950,000	-	950,000
Total Emergency Communications	$ 2,953,420	$ 1,695,887	$ 1,257,533
VETERANS' MEMORIAL			
Miscellaneous	$ 31,000	$ 27,543	$ 3,457
Total Veterans' Memorial	$ 31,000	$ 27,543	$ 3,457
HISTORICAL SOCIETY			
Miscellaneous	$ -	$ -	$ -
Total Historical Society	$ -	$ -	$ -
3-B JUVENILE DETENTION CENTER			
Salaries	931,700	863,298	68,402
Benefits	456,500	364,294	92,206
Travel	3,100	1,637	1,463
Supplies	31,750	35,675	(3,925)
Utilities	12,500	10,955	1,545
Fuel	10,900	6,911	3,989
Professional services	65,500	58,408	7,092
Repairs and maintenance	12,800	18,982	(6,182)
Rent and leases	1,500	536	964
Education	2,300	2,020	280
Services	50	-	50
Contracts	64,000	51,722	12,278
Miscellaneous	5,000	150	4,850
Capital outlay	75,000	20,967	54,033
Total 3-B Juvenile Detention Center	$ 1,672,600	$ 1,435,555	$ 237,045

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE DISTRCT			
Contracts	$ 2,982,872	$ 2,787,372	$ 195,500
Miscellaneous	100,000	21,496	78,504
Total Ambulance District	$ 3,082,872	$ 2,808,868	$ 274,004
TOTAL SPECIAL REVENUE	$ 100,392,249	$ 76,279,472	$ 24,112,777
DEBT SERVICE			
Miscellaneous	$ 20,000	$ 13,355	$ 6,645
Total Debt Service	$ 20,000	$ 13,355	$ 6,645
TOTAL DEBT SERVICE FUND TYPES	$ 20,000	$ 13,355	$ 6,645
TOTAL GOVERNMENTAL FUND TYPES	$ 119,297,859	$ 89,929,165	$ 29,368,694

BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2022

Total expenditures - budgetary basis	$	89,929,165
Expenditures reclassified as prepaid expenses		(35,536)
Expenditures associated with accounts payable at year end		1,736,551
Total expenditures - GAAP basis	$	91,630,180

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bonneville County, Idaho as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Bonneville County, Idaho's basic financial statements, and have issued our report thereon dated November 16, 2023.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
November 16, 2023

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bonneville County's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bonneville County's major federal programs for the year ended September 30, 2022. Bonneville County's major federal programs are identified in the summary of auditor's results section of accompanying schedule of findings and questioned costs.

In our opinion, Bonneville County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standard applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*; and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bonneville County, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bonneville County, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Bonneville County, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain a reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bonneville County, Idaho's compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bonneville County, Idaho's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material noncompliance, 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 Bonneville County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Bonneville County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Bonneville County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
November 16, 2023

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BONNEVILLE COUNTY - STATE OF IDAHO
SCHEDULE OF FEDERAL AWARDS
CASH BASIS
For the Year Ended September 30, 2022

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROVIDED TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
INDIRECT GRANTS				
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Idaho State Superintendent of Public Instruction				
School Breakfast - Supt. of Public Instruction	10.553	2021,202222N109947	$ -	$ 11,821
National School Lunch - Supt. of Public Instruction	10.555	2021,202222N109947		23,502
Total Cluster			-	35,323
Passed through the Idaho Department of Lands				
Hazardous Fuel Reduction	10.697	348	-	165,710
Total - U. S. Department of Agriculture			-	201,033
DEPARTMENT OF JUSTICE				
Passed through Idaho State Police				
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0282	-	76,565
Total Cluster			-	76,565
Passed through the Idaho State Police				
Arresting Agency Livescan Replacement Project	16.813	2020-NS-BX-K017	-	2,934
Passed through the Idaho Attorney General				
Missing Children	16.543	348	-	5,242
Total - Department of Justice			-	84,741
DEPARTMENT OF TRANSPORTATION				
Passed through the Idaho Department of Transportation				
State and Community Highway Safety	20.600	260	-	8,958
National Priority Safety Programs	20.616	260	-	4,872
Total Cluster			-	13,830
Total - Department of Transportation			-	13,830
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Idaho Office of Drug Policy				
Substance Abuse and Mental Health Services	93.243	1H79SP080981-01	-	1,643
Total Department of Health and Human Services			-	1,643

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROVIDED TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
DEPARTMENT OF HOMELAND SECURITY				
Passed through the Idaho Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	14.01.16	-	41,602
Passed through the Idaho Military Division				
Emergency Management Performance	97.042	EMS2021EP00003	-	130,603
Homeland Security Grant	97.067	EMW2021SS00070		
		EMW2020SS00070	-	88,609
Total - Department of Homeland Security			-	260,814
OTHER DIRECT GRANTS				
DEPARTMENT OF TREASURY				
Coronavirus State and Local Fiscal Recovery	21.027		-	4,251,655
Total - Department of Treasury			-	4,251,655
TOTAL FEDERAL AWARDS			$ -	$ 4,813,716

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - CASH BASIS
For the Year Ended September 30, 2022

NOTE 1- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Bonneville 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 Guidance). Because the schedule presents only a selected portion of the operations of Bonneville County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bonneville County, Idaho.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is presented using the cash basis of accounting as described in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3- DE MINIMIS INDIRECT COST RATE

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

BONNEVILLE COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of Major Programs:

21.027	Coronavirus State and Local Fiscal Recovery	$ 4,251,655

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

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

BONNEVILLE COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2022

PRIOR YEAR FEDERAL AWARD QUESTIONED COSTS

None

FINDINGS

None