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

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

TABLE OF CONTENTS

ITEM	PAGE NO.
Independent Auditor's Report - Annual Financial Statements	
FINANCIAL SECTION	
Statement of Net Position	1
Statement of Activities	2 - 3
Balance Sheet - Governmental Funds	4 - 5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds	7 - 8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Fiduciary Net Position	10
Statement of Changes in Fiduciary Net Position	11
Index to Notes to the Financial Statements	12
Notes to the Financial Statements	13 - 33
REQUIRED SUPPLEMENTARY INFORMATION	
Budget and Actual (With Variances) - Cash Basis - General Fund	34
Budget and Actual (With Variances) - Cash Basis - Road and Bridge	35

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

TABLE OF CONTENTS

ITEM	PAGE NO.
Budget and Actual (With Variances) - Cash Basis - PILT	36
Budget and Actual (With Variances) - Cash Basis - Justice Fund	37
Budget and Actual (With Variances) - Cash Basis - Solid Waste	38
Notes to Budget and Actual Comparison Schedules	39
Schedule of Employer's Share of Net Pension Liability PERSI-Base Plan	40
Schedule of Employer Contributions PERSI-Base Plan	41
Notes to PERSI Plan Schedules	42
SUPPLEMENTARY INFORMATION	
Governmental Fund Types	
Combining Balance Sheet - Nonmajor Special Revenue Funds	43 - 48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	49 - 54
Fiduciary Fund Types	
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds	55 - 58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiduciary Fund Types - Private Purpose Trust Funds	59 - 62
OTHER SUPPLEMENTARY INFORMATION	
Analysis of Expenditures by Fund - Cash Basis	63 - 81
Reconciliation of Expenditures - Cash Basis to GAAP Basis	82
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	83 - 84

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Caribou County - State of Idaho
Soda Springs, Idaho

Report on the Financial Statements

Opinions

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

In our opinion, the accompanying 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 Caribou 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 Caribou 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.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 Caribou County, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Caribou County, Idaho's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer's share of net pension liability PERSI – Base Plan, schedule of employer contributions PERSI – Base Plan, and budgetary comparison information on pages 34 through 42 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 express an opinion or provide any assurance.

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. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Caribou 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Analysis of Expenditures by Fund – Cash Basis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated March 13, 2023, on our consideration of Caribou 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Caribou County, Idaho's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caribou County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Rexburg, Idaho
March 13, 2023

FINANCIAL SECTION

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

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 20,163,316	$ 20,163,316
Taxes receivable	131,090	131,090
Capital Assets		
Land and improvements not being depreciated	8,000	8,000
Buildings	7,457,466	7,457,466
Equipment and furniture	13,746,273	13,746,273
Operating lease - right of use assets	451,859	451,859
Construction in progress	-	-
Less: accumulated depreciation	(11,080,394)	(11,080,394)
Total Capital Assets	10,583,204	10,583,204
TOTAL ASSETS	30,877,610	30,877,610
DEFERRED OUTFLOWS OF RESOURCES		
Pension	2,069,460	2,069,460
Unamortized bond issue costs	41,405	41,405
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,110,865	2,110,865
LIABILITIES		
Warrants payable	787,435	787,435
Other accrued liabilities	156,470	156,470
Long-term liabilities		
Due within one year		
Bonds, finance leases and contracts	145,000	145,000
Operating leases - right of use liability	85,265	85,265
Accrued interest	15,990	15,990
Compensated absences	100,000	100,000
Due in more than one year		
Bonds, capital leases and contracts	1,660,000	1,660,000
Operating leases - right of use liability	178,504	178,504
Pension liability	3,964,086	3,964,086
Compensated absences	88,146	88,146
Landfill closure costs	1,324,213	1,324,213
TOTAL LIABILITIES	8,505,109	8,505,109
DEFERRED INFLOWS OF RESOURCES		
Unamortized bond premium	295,284	295,284
Pension	34,025	34,025
TOTAL DEFERRED INFLOWS OF RESOURCES	329,309	329,309
NET POSITION		
Invested in capital assets, net of related debt	7,174,232	7,174,232
Restricted for:		
Other projects	15,861,822	15,861,822
Unrestricted	1,118,003	1,118,003
TOTAL NET POSITION	$ 24,154,057	$ 24,154,057

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

CARIBOU 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	$ 2,967,694	$ 234,424	$ -	$ -
Public safety	3,787,371	878,895	99,335	-
Public works	4,212,358	368	707	-
Health, welfare and sanitation	1,632,440	166,390	-	63,899
Culture and recreation	126,808	-	14,130	-
Interest on Long-term debt	345,159	-	-	-
Conservation/economic development	399,904	350	-	-
TOTAL GOVERNMENTAL ACTIVITIES	13,471,734	1,280,427	114,172	63,899
TOTAL PRIMARY GOVERNMENT	$ 13,471,734	$ 1,280,427	$ 114,172	$ 63,899

General revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for specific purposes
Public service taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Miscellaneous
Special item - gain (loss) on sale of asset
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
$ (2,733,270)	$ (2,733,270)
(2,809,141)	(2,809,141)
(4,211,283)	(4,211,283)
(1,402,151)	(1,402,151)
(112,678)	(112,678)
(345,159)	(345,159)
(399,554)	(399,554)
(12,013,236)	(12,013,236)
(12,013,236)	(12,013,236)
2,105,329	2,105,329
4,889,776	4,889,776
667,080	667,080
6,304,316	6,304,316
(333,496)	(333,496)
767,637	767,637
(27,729)	(27,729)
-	-
14,372,913	14,372,913
2,359,677	2,359,677
21,794,380	21,794,380
$ 24,154,057	$ 24,154,057

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

	GENERAL FUND	ROAD & BRIDGE	SOLID WASTE
ASSETS			
Cash and cash equivalents	$ 3,521,861	$ 2,332,022	$ 1,062,058
Taxes receivable, net	33,370	11,311	19,178
Receivable from other governments	-	-	-
TOTAL ASSETS	$ 3,555,231	$ 2,343,333	$ 1,081,236
LIABILITIES, DEFERRED AND FUND BALANCES			
Liabilities:			
Warrants payable	$ 121,495	$ 117,453	$ 1,466
Accounts payable	-	-	-
Other accrued expenses	38,346	32,966	-
TOTAL LIABILITIES	159,841	150,419	1,466
DEFERRED INFLOWS OF RESOURCES			
Revenues unavailable for use	32,034	10,866	17,870
FUND BALANCES			
Assigned to:			
Debt service	-	-	-
Other purposes	-	2,182,048	1,061,900
Unassigned	3,363,356	-	-
TOTAL FUND BALANCES	3,363,356	2,182,048	1,061,900
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 3,555,231	$ 2,343,333	$ 1,081,236

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

	PILT	JUSTICE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	$ 4,346,262	$ 2,039,454	$ 6,861,659	$ 20,163,316
	-	33,461	33,770	131,090
	-	-	-	-
	$ 4,346,262	$ 2,072,915	$ 6,895,429	$ 20,294,406
	$ 9,165	$ 265,131	$ 272,725	$ 787,435
	-	-	-	-
	-	54,818	30,340	156,470
	9,165	319,949	303,065	943,905
	-	32,129	32,424	125,323
	-	-	340,735	340,735
	4,337,097	1,720,837	6,219,205	15,521,087
	-	-	-	3,363,356
	4,337,097	1,720,837	6,559,940	19,225,178
	$ 4,346,262	$ 2,072,915	$ 6,895,429	$ 20,294,406

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CARIBOU 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	$	19,225,178
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 statement, but are reported in the governmental activities of the Statement of Net Position.		10,583,204
Certain deferred outflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		2,110,865
Certain deferred inflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		(203,986)
Some liabilities, (such as Capital Lease Contract Payable, Long-term Compensated Absences, Pension Liability, Landfill Closure Costs, 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.		(7,561,204)
Net Position of Governmental Activities in the Statement of Net Position	$	24,154,057

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

	GENERAL FUND	ROAD & BRIDGE	SOLID WASTE
REVENUES			
Property taxes	$ 2,052,203	$ 665,252	$ 472
Fees and fines	-	-	-
Licenses and permits	3,601	-	-
Intergovernmental	487,575	3,198,634	-
Charges for services	220,481	431,572	542,578
Investment earnings	(333,586)	-	-
Miscellaneous	50,180	-	-
	2,480,454	4,295,458	543,050
EXPENDITURES			
General government	1,117,675	-	-
Public safety	579,102	-	-
Public works	273,378	3,267,042	-
Health, welfare and sanitation	-	-	992,303
Culture and recreation	-	-	-
Conservation/economic development	139,253	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	85,874	187,535	-
	2,195,282	3,454,577	992,303
Excess (deficiency) of revenues over expenditures	285,172	840,881	(449,253)
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Other use	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	-	-	-
SPECIAL ITEM			
Proceeds from sale of land	-	-	-
Net change in fund balances	285,172	840,881	(449,253)
Fund Balances, Oct. 1, 2021	3,078,184	1,341,167	1,511,153
FUND BALANCES, SEPT. 30, 2022	$ 3,363,356	$ 2,182,048	$ 1,061,900

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

PILT	JUSTICE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ 2,040,889	$ 2,038,596	$ 6,797,412
-	-	78,917	78,917
-	-	-	3,601
816,711	764,392	1,104,583	6,371,895
-	878,797	227,804	2,301,232
-	-	-	(333,586)
-	-	664,377	714,557
816,711	3,684,078	4,114,277	15,934,028
-	-	1,021,277	2,138,952
-	3,117,204	434,400	4,130,706
133,920	-	600,119	4,274,459
-	-	554,531	1,546,834
-	-	124,758	124,758
-	-	260,651	399,904
-	224,496	-	224,496
-	93,215	-	93,215
-	101,198	489,609	864,216
133,920	3,536,113	3,485,345	13,797,540
682,791	147,965	628,932	2,136,488
-	-	-	-
-	93,643	-	93,643
-	-	-	-
-	-	-	-
-	-	-	-
-	93,643	-	93,643
-	-	-	-
682,791	241,608	628,932	2,230,131
3,654,306	1,479,229	5,931,008	16,995,047
$ 4,337,097	$ 1,720,837	$ 6,559,940	$ 19,225,178

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

Net change in fund balances - total governmental funds:	$	2,230,131
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 amount by which capital outlays $1,888,880 exceeded depreciation $935,708 in the current period.		953,172
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.		125,323
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond 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.		(26,269)
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Compensated absences not reflected on Governmental funds		(42,051)
Deferred outflows of resources not reflected on Governmental funds		700,184
Deferred inflows of resources not reflected on Governmental funds		2,467,007
Net pension liability not reflected on Governmental funds		(4,045,885)
Accrued interest not reflected on Governmental funds		(1,935)
Change in net position of governmental activities	$	2,359,677

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 868,792	$ 395,526
Receivable	-	107,345
TOTAL ASSETS	868,792	502,871
LIABILITIES		
Warrants payable	24,749	137,520
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
TOTAL LIABILITIES	24,749	137,520
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 844,043	$ 365,351

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ 17,100,276
Licenses and permits	6,306	-
Intergovernmental revenues	401,300	1,913,567
Charges for services	223,683	-
Fines and forfeitures	-	214,327
Miscellaneous and contributions	108,525	-
Total additions	739,814	19,228,170
DEDUCTIONS		
Trust operating expenses	675,430	19,210,153
Transfer to other funds	-	-
Total deductions	675,430	19,210,153
Change in net assets	64,384	18,017
Net position - October 1, 2021	779,659	347,334
Net position - September 30, 2022	$ 844,043	$ 365,351

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

NOTES TO THE FINANCIAL STATEMENTS

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

NOTES INDEX

1. Summary of Significant Accounting Policies
   A. General
   B. Reporting Entity
   C. Government-wide and Fund Financial Statements
   D. Measurement Focus and Basis of Accounting
   E. Assets, Liabilities, and Fund Balances/Net Position
   F. Budgets and Budgetary Accounting
   G. Compensated Absences and Post-Employment Benefits
   H. Revenues and Expenditures/Expenses
   I. Expenditure/Expense Recognition
   J. Interfund Activity and Balances
   K. Use of Estimates
   L. Pension

2. Cash and Investments

3. Capital Assets

4. Pension Plan

5. Litigation and Contingent Liabilities

6. Long-Term Debt and Operating Leases for Right of Use Assets

7. Closure and Postclosure Care Costs

8. Nonspendable and Spendable Fund Balances

9. Related Party Transactions

10. Material Violation of Finance-Related Legal and Contractual Provisions

11. Risk Management

12. Deficits and Interfund Transactions

13. Interfund Transfers

14. Deferred Outflows/Inflows of Resources

15. Fair Value

16. Subsequent Events

17. Deferred Outflows/Inflows of Resources

18. Investment Earnings and Unrealized Gains and Losses

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Caribou 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.

In June 1999, the GASB issued and approved Statements No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. These statements establish new financial reporting requirements for state and local governments, public colleges, and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Certain significant changes in the statement include the following:

- Financial statements prepared using the full accrual accounting method for all County activities, including infrastructure (roads, bridges, etc.) as required.

The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of other governing boards, elected or appointed, that exercise substantially or total administrative and supervisory authority in their name are considered to be substantially autonomous from Caribou County government and are not included in this report except for Caribou Memorial Hospital which is audited by other auditors and is included as a component unit of the County. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 and liabilities, 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.

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:

- **General 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 & Bridge Fund** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User proceeds and also from general property tax revenues.
- **PILT** – This fund accounts for the payments in lieu of taxes that the county receives.
- **Justice Fund –** This fund accounts for the operations of the law enforcement activities and is funded primarily from property taxes and user fees.
- **Solid Waste** – This fund accounts for the operation and maintenance of the County's solid waste disposal and landfill and is funded primarily from user fees and property tax revenue.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental Fund Types

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

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

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. The County does not have any enterprise funds except the component unit.

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 Agency Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Agency funds are purely custodial in nature.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

For business-type activities and enterprise funds, the County follows all GASB pronouncements and all Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989 unless those standards conflict with a GASB pronouncement.

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, LIABILITIES, AND FUND BALANCES/NET POSITION

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

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include pooled investments and certificates of deposit with original maturities greater than three months.

Receivables

Receivables include accrued amounts for sales taxes and delinquent property taxes. Receivables from other governments 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 of doubtful accounts. Property taxes not collected before December 1, 2022 are classified as deferred inflows of resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

The County defines a capital asset as an asset with an initial cost of $5,000 or more for equipment, $15,000 or more for vehicles, $50,000 or more for land and buildings 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 fair 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 the following 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.

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.

Net Position/Fund Balances

The difference between assets and liabilities is net position on the government-wide, proprietary fund, and fiduciary fund statements, and fund balance on the governmental fund statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The Caribou 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 Commission and its clerk.

3) Presentation of preliminary and final budget requirements in formal news media of the County.

4) Open hearings to permit taxpayer input before such budgets are formally adopted.

Subsequent control budgets following adoption is 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 basis consistent with the 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 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 $188,146 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense 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. 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. Caribou 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. Expenditure reimbursement that is received within 30 days after year-end will be booked as revenue. All other revenues, including sales taxes, are booked as revenue in the year they are received. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. 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.

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no 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.

M. PENSION

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.

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer as of September 30, 2022 totaled $21,427,634 of which $9,218,853 represents demand and saving deposits and CD's, $3,658,803 represented investments in government backed securities and $8,549,978 represent deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, $20,163,316 was allocated to governmental funds.

The deposits and simple investments by the County are not collateralized nor are they required to be by Idaho State statute.

The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by Idaho Code Section, Title 67, 67-1210.

Deposits
At year end, the carrying amount of the County's deposits in financial institutions was $6,407,511 and the bank balance was $5,499,715.

Investments
The fair value of the County's investments at year end was $14,763,024. The total amount of deposits and investments not covered by SPIC or FDIC insurance was $9,478,044. Of this amount $961,000 was collateralized by Federal Home Loan Seattle Bank's Standby Letters of Credit through Zion's Bank in the County's name.

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2022, $9,478,044 of the government's bank balance of $20,163,316 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized of $9,478,044 for a total of $9,478,044.

2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Collateralized by Federal Home Loan Seattle Bank's Standby Letters of Credit of $961,000 for a total of $961,000.

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

Investment Type	Fair Value	< 1 year	1-5 years	> 5 years	Cost	Rating	%
FHLB	$ 1,845,918	$ -	$ 1,845,918	$ -	$ 1,829,390	S&P AA+	12.2%
FFCB	454,571	-	-	454,571	447,876	S&P AA+	3.0%
FNLMA	269,127	-	269,127	-	267,292	S&P Aaa	1.8%
US Treasury Securities	1,089,188	1,089,188	-	-	1,089,188	MOODY Aaa	7.3%
Zions Bank Collateralized Through Fed Home Loan Seattle Banker's Letter of Credit for Safekeeping	961,000	961,000	-	-	961,000	MOODY S&P AA+	6.4%
State Investment Pool	8,549,978	8,549,978	-	-	8,805,669	Not Rated	58.7%
Certificates of Deposit	1,593,242	1,593,242	-	-	1,593,242	N/A	10.6%
Total Investments	$ 14,763,024	$ 12,193,408	$ 2,115,045	$ 454,571	$ 14,993,657		100.0%

See note 15 for fair value measurement and application.

3. CAPITAL ASSETS

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

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022
Governmental Activities				
Capital assets, not being depreciated				
Land and construction in progress	$ 8,000	$ -	$ -	$ 8,000
Total capital assets, not being depreciated	8,000	-	-	8,000
Capital assets, being depreciated				
Buildings and improvements	7,192,106	265,360	-	7,457,466
Machinery and equipment	12,921,328	1,623,520	(346,716)	14,198,132
Total capital assets, being depreciated	20,113,434	1,888,880	(346,716)	21,655,598
Less accumulated depreciation for				
Buildings and improvements	(1,337,603)	(190,166)	-	(1,527,769)
Machinery and equipment	(9,126,070)	(745,542)	318,987	(9,552,625)
Total accumulated depreciation	(10,463,673)	(935,708)	318,987	(11,080,394)
Total capital assets, being depreciated, net	9,649,761	953,172	(27,729)	10,575,204
Governmental activity, capital assets, net	$ 9,657,761	$ 953,172	$ (27,729)	$ 10,583,204

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

Governmental Activities	
General government	$ 52,514
Public safety	347,570
Public works	535,624
Total governmental activities	$ 935,708

4. PENSION PLAN

Plan Description

The County contributes to the Base Plan, which is 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 74% for police and firefighters. As of June 30, 2022 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate 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 $460,881 for the year ended September 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 0.1006431 percent.

For the year ended September 30, 2022, the County recognized pension expense/(revenue) of $1,027,897. 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	$ 435,905	$ 17,693
Changes in assumptions or other inputs	646,265	-
Net difference between projected and actual earnings on pension plan investments	912,089	-
Amortization of deferred inflows and outflows	(40,019)	
County contributions subsequent to the measurement date	115,220	-
Total	$ 2,069,460	$ 17,693

$115,220 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

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 of June 30, 2022.

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 September 30:	
2023	472,669
2024	513,127
2025	237,321
2026	753,448

4. PENSION PLAN (Continued)

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, 2020 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 investments)	6.35%
Cost-of-living adjustments	1.00%

Contributing Members, Serivce Retirement Members, and Beneficiaries

General Employes 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 Disabled Tables, increased 38%
Disabled Members – Females Pub-2010 Disabled 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 other than mortality. The Total Pension Liability as of June 30, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

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 the System's assets.

4. PENSION PLAN (Continued)

Actuarial Assumptions Continued

The best-estimate range fo 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 Expoected 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.

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:

4. PENSION PLAN (Continued)

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 6,996,224	$ 3,964,086	$ 1,482,360

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 employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. LITIGATION AND CONTINGENT LIABILITIES

There are occasionally claims and lawsuits 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.

6. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations reported by the County represent accrued liability for vacation pay in the amount of $188,146, finance and right of use leases totaling $2,068,769, pension liability of $3,964,086, and landfill closure and postclosure costs of $1,324,213. During the year ending September 30, 2022, the following changes occurred in long-term debt:

Governmental Activities	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Amounts due within one year
Compensated absences	$ 146,095	$ 42,051	$ -	$ 188,146	$ 100,000
Finance leases	2,095,038	198,190	(488,228)	1,805,000	145,000
Right of use leases	-	263,769	-	263,769	85,265
Pension	(81,799)	4,045,885	-	3,964,086	-
Landfill closure costs	1,324,213	-	-	1,324,213	-
Total governmental activities	$ 3,483,547	$ 4,549,895	$ (488,228)	$ 7,545,214	$ 330,265

The County has entered into a finance lease for purchase of a jail and equipment. The contract calls for various annual payments of principal and interest from $37,099 to $446,818 per year. Interest is 5.0% apr.

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2022 are as follows:

Year	Principal	Interest
2023	$ 230,265	$ 89,321
2024	186,392	78,743
2025	187,712	69,424
2026	289,400	60,038
2027	180,000	45,568
2028-2032	995,000	90,929
2033-2037	-	-
	$ 2,068,769	$ 434,023

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Justice Fund.

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

7. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require county governments 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 postclosure care costs will be paid only near or after the date that the landfill stops accepting waste.

Caribou County Landfill

The Caribou County landfill was site certified in 1995 and opened for waste placement. The landfill is presently accepting waste from Caribou County and has a life expectancy of 45 years. The landfill consists of 38 acres. One acre is normally used each year.

The site is a class D approved landfill located in an arid environment with no adjacent development. As each cell is filled, the top cover is placed and seeded as a final cover.

The character of the terrain is favorable to long-term containment and no spread of environmental contamination is anticipated. Test wells are in place to monitor (favorable to the present) subsurface activity.

Estimates of closure cost are $26,484 per year to be incurred in each cell immediately at closure. Total closure and monitoring costs are not expected to exceed $1,324,213 for the entire landfill.

Caribou County is funding the future landfill costs at $26,484 per year which is set aside in the Landfill Closure Trust. Interpretation of existing rules and regulations by county officials supports the non-funding approach. The county may, however, find that funding practices may be inadequate or that additional costs of closure and postclosure care may exceed those expected. In addition, changes in applicable laws, technology or interpretations thereof may require increased or additional future charges for landfill use, or from taxation.

The nominal annual cost projects are not amortized herein.

8. NONSPENDABLE AND SPENDABLE FUND BALANCES

Fund balance is separated into nonspendable and spendable fund balance. Nonspendable fund balance includes amounts that cannot be spent because they are either: (1) not in spendable form; or (2) legally or contractually required to be maintained intact. Spendable amounts are classified into restricted, committed, assigned and unassigned. The following is a list of nonspendable and spendable fund balance designations for Caribou County.

Assigned for Debt Service. The fund balance is assigned by approval of the County Commissioners to the servicing of debt and will be spent for future debt service expenditures.

Assigned for Other Purposes. The fund balance is assigned by approval of the County Commissioners to various Other Purposes and will be spent for the various Other Purposes expenditures.

Unassigned. This fund balance is not assigned to any specific purpose. Caribou County will use the unassigned fund balance for expenditures in the subsequent fiscal year.

9. RELATED PARTY TRANSACTIONS

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

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

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

11. RISK MANAGEMENT

Caribou 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. The County's participation in the risk pool is limited to paying premiums for its general liability insurance coverage. Settled claims have not exceeded insurance coverage in any of the previous three years. There has not been any significant reduction in coverage from that of the previous year.

12. DEFICITS AND INTERFUND TRANSACTIONS

There were no deficit fund balances at September 30, 2022.

There were no interfund account balances at September 30, 2022.

13. INTERFUND TRANSFERS

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

Transfer to:	General Fund	Other Trust Funds	Land Closure Trust
Transfer from:			
Trust Funds	$ -	$ -	$ -
Waterways	-	-	-
Total	$ -	$ -	$ -

Transfers are used to (1) move revenues from the fund that statute or budget requires collecting 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. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The County had deferred outflows of resources related to pensions (see Note 4 for amounts).

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. See Note 4 for any deferred inflows of resources for the Statement of Net Position. The County has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. Deferred inflows of resources at September 30, 2022 consisted of $125,323 in governmental funds.

15. FAIR VALUE

GASB Statements No. 72, *Fair Value Measurement and Application,* (Statement 72) specifies a hierarchy of valuation classifications based on whether the inputs to the valuation techniques used in each valuation classification are observable or unobservable. These classifications are summarized in the three broad levels listed below:

Level 1 – Unadjusted quoted prices for identical instruments in active markets, that the reporting entity has the ability to access at the measurement date.

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs and significant value drivers are directly or indirectly observable. Examples would be matrix pricing, market corroborated pricing and inputs such as yield curves and indices.

Level 3 – Valuations derived from valuation techniques in which significant inputs or significant value drivers are unobservable and may rely on the reporting entity's own assumptions, but the market participant's assumptions that may be used in pricing the asset or liability.

Inputs used to measure fair value might fall in different levels of the fair value hierarchy, in which case the County defaults to the lowest level input that is significant to the fair value measurement in its entirety. These levels are not necessarily an indication of the risk or liquidity associated with the investments.

15. FAIR VALUE (Continued)

The following table presents fair value measurements as of September 30, 2022:

	09/30/22	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Instruments by fair value level				
Fixed income Securities:				
U.S. Government				
Asset backed - Securitized	$ 3,658,804	$ 3,658,804	$ -	$ -
Zions Bank Collateralized through Fed Home Loan Seattle Banker's Letter of Credit for Safekeeping	961,000	-	961,000	-
State Investment Pool	8,549,978	-	-	8,549,978
Certificates of Deposit	1,593,242	-	1,593,242	-
Total investments by fair value level	$ 14,763,024	$ 3,658,804	$ 2,554,242	$ 8,549,978

16. SUBSEQUENT EVENTS

The subsequent events have been considered up to the report date of March 13, 2023.

The County entered into an agreement in October of 2020 to join a regional landfill called IDAWY. The assets and assets of Solid Waste transferred to this new entity in the 2020-2021 year. The liabilities will transfer at a subsequent date.

17. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County's deferred outflows of resources consist of bond issues expenses from previous bond issues and pension contributions.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County's deferred inflows of resources for the Statement of Net Position consiste of bond premiums from outstanding bonds that will reduce the interest expense in future periods and pension earnings. The County has one type of item, which arises only under a modified accrual basis of accounting (fund level) that qualified for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

A summary of deferred inflows and outflows follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Bond Issue Costs	$ 41,405	$ -
Premium on Bond	-	295,284
Pension Contributions	2,069,460	-
Pension Earnings	-	34,025
	$ 2,110,865	$ 329,309

18. INVESTMENT EARNINGS AND UNREALIZED GAINS AND LOSSES

The following table presents investment earnings and unrealized gains and losses as of September 30, 2022:

Investment earnings	$ 94,113
Unrealized loss on investments	(427,699)
	$ (333,586)

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REQUIRED SUPPLEMENTARY INFORMATION

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
GENERAL FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ 2,015,237	$ 2,015,237	$ 2,049,282	$ 34,045
Licenses and permits	30,000	30,000	61,654	31,654
Intergovernmental revenues	400,000	400,000	481,883	81,883
Charges for services	160,000	160,000	162,428	2,428
Investment interest	100,000	100,000	94,113	(5,887)
Unrealized gains (losses)	-	-	(427,699)	(427,699)
Miscellaneous and contributions	16,205	16,205	55,872	39,667
	2,721,442	2,721,442	2,477,533	(243,909)
EXPENDITURES				
Current:				
General government	1,675,195	1,675,195	1,274,348	400,847
Public safety	715,122	736,951	579,102	157,849
Health, welfare and sanitation	-	-	-	-
Public works	141,030	141,030	108,884	32,146
Culture and recreation	-	-	-	-
Conservation/economic development	156,424	156,424	139,253	17,171
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	170,254	207,385	87,914	119,471
	2,858,025	2,916,985	2,189,501	727,484
Revenues over (under) expenditures	(136,583)	(195,543)	288,032	$ 483,575
Estimated beginning cash balance	136,583	136,583	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ (58,960)	288,032	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			2,921	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(5,781)	
Net change in fund balances			285,172	
Fund Balances, October 1, 2021			3,078,184	
FUND BALANCES, SEPTEMBER 30, 2022			$ 3,363,356	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
ROAD AND BRIDGE
For the year ended September 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ 652,520	$ 652,520	$ 663,697	$ 11,177
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,669,612	1,669,612	3,604,441	1,934,829
Charges for services	10,000	10,000	25,308	15,308
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	545	545
	2,332,132	2,332,132	4,293,991	1,961,859
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	3,062,132	3,330,267	3,264,045	66,222
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	220,000	220,000	187,535	32,465
	3,282,132	3,550,267	3,451,580	98,687
Revenues over (under) expenditures	(950,000)	(1,218,135)	842,411	$ 2,060,546
Estimated beginning cash balance	950,000	950,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ (268,135)	842,411	
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of land			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			1,467	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(2,997)	
Net change in fund balances			840,881	
Fund Balances, October 1, 2021			1,341,167	
FUND BALANCES, SEPTEMBER 30, 2022			$ 2,182,048	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
PAYMENT IN LIEU FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	450,000	450,000	816,711	366,711
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous. and contributions	-	-	-	-
	450,000	450,000	816,711	366,711
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	407,527	432,527	133,920	298,607
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	407,527	432,527	133,920	298,607
Revenues over (under) expenditures	42,473	17,473	682,791	$ 665,318
Estimated beginning cash balance	(42,473)	(42,473)	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ (25,000)	682,791	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			-	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			682,791	
Fund Balances, October 1, 2021			3,654,306	
FUND BALANCES, SEPTEMBER 30, 2022			$ 4,337,097	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
JUSTICE FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 2,004,298	$ 2,004,298	$ 2,038,191	$ 33,893
Licenses and permits	-	-	-	-
Intergovernmental revenues	722,296	722,296	759,195	36,899
Charges for services	600,000	600,000	883,976	283,976
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous. and contributions	-	-	-	-
	3,326,594	3,326,594	3,681,362	354,768
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	3,451,594	3,602,147	3,329,901	272,246
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	115,000	115,000	101,198	13,802
	3,566,594	3,717,147	3,431,099	286,048
Revenues over (under) expenditures	(240,000)	(390,553)	250,263	$ 640,816
Estimated beginning cash balance	240,000	240,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ (150,553)	250,263	
OTHER FINANCING SOURCES (USES)				
Proceeds from operating leases			93,643	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			2,716	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(105,014)	
Net change in fund balances			241,608	
Fund Balances, October 1, 2021			1,479,229	
FUND BALANCES, SEPTEMBER 30, 2022			$ 1,720,837	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
SOLID WASTE
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ 4,793	$ 4,793
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	600,000	600,000	542,578	(57,422)
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
	600,000	600,000	547,371	(52,629)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	1,009,342	1,009,342	992,303	17,039
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	1,009,342	1,009,342	992,303	17,039
Revenues over (under) expenditures	(409,342)	(409,342)	(444,932)	$ (35,590)
Estimated beginning cash balance	409,342	409,342	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	(444,932)	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(4,321)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			(449,253)	
Fund Balances, October 1, 2021			1,511,153	
FUND BALANCES, SEPTEMBER 30, 2022			$ 1,061,900	

CARIBOU COUNTY – STATE OF IDAHO
NOTES TO BUDGET AND ACTUAL COMPARISON SCHEDULES
For the Year Ended September 30, 2022

1. BASIS OF PRESENTATION

The budget to actual comparison schedule has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than GAAP and the same budgetary basis used by Caribou County to do the budget each year.

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

For the year ended September 30, 2022, expenditures did not exceeded appropriations in any of the major funds.

CARIBOU 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	0.1189311%	$ 1,566,129	$ 3,319,497	47.18%	91.38%
2016	0.1151166%	$ 2,333,590	$ 3,333,121	70.01%	87.26%
2017	0.1116279%	$ 1,754,599	$ 3,448,806	50.88%	90.68%
2018	0.1133361%	$ 1,671,727	$ 3,627,204	46.09%	91.69%
2019	0.1066618%	$ 1,217,515	$ 3,607,357	33.75%	93.79%
2020	0.1080927%	$ 2,510,055	$ 3,833,003	65.49%	88.22%
2021	0.1035722%	$ (81,799)	$ 3,849,496	(2.12%)	100.36%
2022	0.1006431%	$ 3,964,086	$ 3,951,790	10.16%	83.09%

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

Data reported is measured as of June 30.

CARIBOU 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	$ 389,026	$ 399,145	$ (10,119)	$ 3,319,497	11.51%
2016	$ 342,198	$ 386,343	$ (42,331)	$ 3,333,121	11.59%
2017	$ 376,423	$ 397,805	$ (21,383)	$ 3,448,806	11.53%
2018	$ 440,131	$ 418,368	$ 21,763	$ 3,627,204	11.53%
2019	$ 408,131	$ 416,067	$ (7,936)	$ 3,607,357	11.53%
2020	$ 424,092	$ 465,488	$ (41,396)	$ 3,833,003	12.14%
2021	$ 408,933	$ 467,061	$ (58,127)	$ 3,849,496	12.13%
2022	$ 466,044	$ 479,480	$ (13,436)	$ 3,951,790	12.13%

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

Data is reported is measured as of September 30.

CARIBOU COUNTY – STATE OF IDAHO
NOTES TO PERSI PLAN SCHEDULES
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	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of investment expenses

SUPPLEMENTARY INFORMATION

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	INDIGENT	SPECIAL HIGHWAY	WEED CONTROL	REAPPRAISAL
ASSETS				
Cash - County Treasurer	$ 807,273	$ 678,755	$ 522,043	$ 335,444
Due from other governments	-	-	-	-
Taxes receivable	3,084	3,783	4,604	3,932
	$ 810,357	$ 682,538	$ 526,647	$ 339,376
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 11,181	$ -	$ 12,346	$ 23,453
Other accrued expenses	1,295	-	6,646	2,883
Accounts payable	-	-	-	-
	12,476	-	18,992	26,336
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	2,964	3,633	4,422	3,775
FUND BALANCES				
Assigned fund balances for debt	-	-	-	-
Assigned for other purposes	794,917	678,905	503,233	309,265
	794,917	678,905	503,233	309,265
	$ 810,357	$ 682,538	$ 526,647	$ 339,376

HEALTH	CONSOLIDATED ELECTIONS	AMBULANCE	JAIL CON-STRUCTION	PARKS AND RECREATION	TORT LIABILITY
$ 273,827	$ 293,525	$ 551,017	$ 340,735	$ 99,577	$ 255,397
-	-	-	-	-	-
1,689	-	2,979	-	606	4,740
$ 275,516	$ 293,525	$ 553,996	$ 340,735	$ 100,183	$ 260,137
$ 1,470	$ 158	$ 7,823	$ -	$ 2,018	$ 1,500
-	-	4,729	-	-	-
-	-	-	-	-	-
1,470	158	12,552	-	2,018	1,500
1,621	-	2,855	-	576	4,555
-	-	-	340,735	-	-
272,425	293,367	538,589	-	97,589	254,082
272,425	293,367	538,589	340,735	97,589	254,082
$ 275,516	$ 293,525	$ 553,996	$ 340,735	$ 100,183	$ 260,137

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	COUNTY FAIR	COUNTY COURT FACILITY	DISTRICT COURT	JUVENILE JUSTICE
ASSETS				
Cash - County Treasurer	$ 35,510	$ 5,811	$ 754,818	$ 314,413
Due from other governments	-	-	-	-
Taxes receivable	1,316	-	6,692	-
	$ 36,826	$ 5,811	$ 761,510	$ 314,413
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ 4,525	$ 1,955
Other accrued expenses	-	-	12,570	-
Accounts payable	-	-	-	-
	-	-	17,095	1,955
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	1,266	-	6,426	-
FUND BALANCES				
Assigned fund balances for highway construction and debt	-	-	-	-
Assigned for other purposes	35,560	5,811	737,989	312,458
	35,560	5,811	737,989	312,458
	$ 36,826	$ 5,811	$ 761,510	$ 314,413

ADULT PROBATION FEE	MINERAL LEASING	WATERWAYS	VETERANS MEMORIAL	COURT SERVICES	JUVENILE PROBATION FUND
$ 16,693	$ 165,399	$ 56,136	$ 28,907	$ 226,674	$ 18,979
-	-	-	-	-	-
-	-	-	345	-	-
$ 16,693	$ 165,399	$ 56,136	$ 29,252	$ 226,674	$ 18,979
$ -	$ -	$ 2,142	$ 148	$ 3,936	$ -
-	-	1,967	250	-	-
-	-	-	-	-	-
-	-	4,109	398	3,936	-
-	-	-	331	-	-
-	-	-	-	-	-
16,693	165,399	52,027	28,523	222,738	18,979
16,693	165,399	52,027	28,523	222,738	18,979
$ 16,693	$ 165,399	$ 56,136	$ 29,252	$ 226,674	$ 18,979

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	SOFT COST & VIDEO AR-RAIGNMENT	ROAD & BRIDGE FUND	PUBLIC SAFETY FUND	DRUG COURT FUND
ASSETS				
Cash - County Treasurer	$ 33,581	$ 593,995	$ 396,215	$ 29,780
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
	$ 33,581	$ 593,995	$ 396,215	$ 29,780
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ 200,070	$ -
Other accrued expenses	-	-	-	-
Accounts payable	-	-	-	-
	-	-	200,070	-
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	-	-	-	-
FUND BALANCES				
Assigned fund balances for highway construction and debt	-	-	-	-
Assigned for other purposes	33,581	593,995	196,145	29,780
	33,581	593,995	196,145	29,780
	$ 33,581	$ 593,995	$ 396,215	$ 29,780

	WEED CONTROL FUND		TOTAL NONMAJOR SPECIAL REVENUE
$	27,155	$	6,861,659
	-		-
	-		33,770
$	27,155	$	6,895,429
$	-		272,725
	-		30,340
	-		-
	-		303,065
	-		32,424
	-		340,735
	27,155		6,219,205
	27,155		6,559,940
$	27,155	$	6,895,429

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

	INDIGENT	SPECIAL HIGHWAY	WEED CONTROL	REAPPRAISAL
REVENUES				
Taxes	$ 175,004	$ 223,649	$ 257,088	$ 245,070
Licenses and permits	-	-	-	-
Intergovernmental revenues	338	179,708	16,519	8,210
Charges for services	-	-	350	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	86,423	-	-	484
	261,765	403,357	273,957	253,764
EXPENDITURES				
General government	-	-	-	216,714
Public safety	-	-	-	-
Health, welfare and sanitation	231,648	-	-	-
Public works	-	431,000	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	241,961	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	28,743	866
	231,648	431,000	270,704	217,580
Excess (deficiency) of revenues over expenditures	30,117	(27,643)	3,253	36,184
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	30,117	(27,643)	3,253	36,184
Fund Balances, Oct. 1, 2021	764,800	706,548	499,980	273,081
FUND BALANCES, Sept. 30, 2022	$ 794,917	$ 678,905	$ 503,233	$ 309,265

HEALTH	CONSOLIDATED ELECTIONS	AMBULANCE	JAIL CONSTRUCTION	PARKS AND RECREATION	TORT LIABILITY
$ 100,732	$ 1	$ 196,218	$ -	$ 50,293	$ 284,890
-	-	-	-	-	-
4,614	61,133	53,363	-	97	13,499
28,180	-	137,564	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	31,977	-	8,516	-
133,526	61,134	419,122	-	58,906	298,389
-	44,148	-	17,253	-	187,009
-	-	-	-	-	-
100,112	-	222,771	-	-	-
-	-	-	-	-	-
-	-	-	-	42,758	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	300	51,588	-	-	-
100,112	44,448	274,359	17,253	42,758	187,009
33,414	16,686	144,763	(17,253)	16,148	111,380
-	-	-	-	-	-
-	-	-	-	-	-
33,414	16,686	144,763	(17,253)	16,148	111,380
239,011	276,681	393,826	357,988	81,441	142,702
$ 272,425	$ 293,367	$ 538,589	$ 340,735	$ 97,589	$ 254,082

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

	COUNTY FAIR	COUNTY COURT FACILITY	DISTRICT COURT	JUVENILE JUSTICE
REVENUES				
Taxes	$ 76,593	$ -	$ 408,346	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	7,736	-	58,695	32,741
Charges for services	-	-	61,612	-
Fines and forfeitures	-	-	78,917	-
Investment interest	-	-	-	-
Miscellaneous and contributions	148	2,158	-	-
	84,477	2,158	607,570	32,741
EXPENDITURES				
General government	-	-	488,608	-
Public safety	-	-	-	12,135
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	82,000	-	-	-
Conservation/economic development	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	5,475	2,637	-
	82,000	5,475	491,245	12,135
Excess (deficiency) of revenues over expenditures	2,477	(3,317)	116,325	20,606
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	2,477	(3,317)	116,325	20,606
Fund Balances, Oct. 1, 2021	33,083	9,128	621,664	291,852
FUND BALANCES, Sept. 30, 2022	$ 35,560	$ 5,811	$ 737,989	$ 312,458

ADULT PROBATION FEE	MINERAL LEASING	WATERWAYS	VETERANS MEMORIAL	COURT SERVICES	JUVENILE PROBATION FUND
$ -	$ -	$ -	$ 20,712	$ -	$ -
-	-	-	-	-	-
-	470,824	28,491	5,565	163,050	-
98	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	540	-	640
98	470,824	28,491	26,817	163,050	640
-	-	-	-	67,545	-
463	-	20,179	-	-	-
-	-	-	-	-	-
-	169,119	-	-	-	-
-	-	-	-	-	-
-	-	-	18,690	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	400,000	-	-	-	-
463	569,119	20,179	18,690	67,545	-
(365)	(98,295)	8,312	8,127	95,505	640
-	-	-	-	-	-
-	-	-	-	-	-
(365)	(98,295)	8,312	8,127	95,505	640
17,058	263,694	43,715	20,396	127,233	18,339
$ 16,693	$ 165,399	$ 52,027	$ 28,523	$ 222,738	$ 18,979

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

	SOFT COST & VIDEO AR-RAIGNMENT	ROAD & BRIDGE FUND	PUBLIC SAFETY FUND	DRUG COURT FUND
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	149,700	383,791	-
	-	149,700	383,791	-
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	397,915	3,708
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	-	-	397,915	3,708
Excess (deficiency) of revenues over expenditures	-	149,700	(14,124)	(3,708)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	149,700	(14,124)	(3,708)
Fund Balances, Oct. 1, 2021	33,581	444,295	210,269	33,488
FUND BALANCES, Sept. 30, 2022	$ 33,581	$ 593,995	$ 196,145	$ 29,780

	WEED CONTROL FUND	TOTAL NONMAJOR SPECIAL REVENUE
$	-	$ 2,038,596
	-	-
	-	1,104,583
	-	227,804
	-	78,917
	-	-
	-	664,377
	-	4,114,277
	-	1,021,277
	-	434,400
	-	554,531
	-	600,119
	-	124,758
	-	260,651
	-	-
	-	-
	-	489,609
	-	3,485,345
	-	628,932
	-	-
	-	-
	-	628,932
	27,155	5,931,008
$	27,155	$ 6,559,940

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

	PROBATION SERVICES TRUST	RANGE IMPROVEMENT TRUST	COURT TRUST	ODYSSEY COURT TRUST
ASSETS				
Cash - County Treasurer	$ -	$ 68,597	$ 1,875	$ 89,444
	$ -	$ 68,597	$ 1,875	$ 89,444
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ 1,875	$ 15,292
	-	-	1,875	15,292
FUND BALANCES				
Assigned for other purposes	-	68,597	-	74,152
	$ -	$ 68,597	$ 1,875	$ 89,444

SHERIFF'S TRUST	SENIOR BUS TRUST ACCOUNT	COLLEGE TRUST	TREASURER TRUST	INTERLOCK DEVICE TRUST	CONCEALED WEAPON TRUST
$ 111,540	$ -	$ 61,951	$ 40,855	$ -	$ 34,848
$ 111,540	$ -	$ 61,951	$ 40,855	$ -	$ 34,848
$ -	$ -	$ -	$ 542	$ -	$ 769
-	-	-	542	-	769
111,540	-	61,951	40,313	-	34,079
$ 111,540	$ -	$ 61,951	$ 40,855	$ -	$ 34,848

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

	911 TRUST	PUBLIC SAFETY TRUST	WEED CONTROL TRUST	LANDFILL CLOSURE TRUST
ASSETS				
Cash - County Treasurer	$ 423,730	$ 1,226	$ -	$ -
	$ 423,730	$ 1,226	$ -	$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 6,271	$ -	$ -	$ -
	6,271	-	-	-
FUND BALANCES				
Assigned for other purposes	417,459	1,226	-	-
	$ 423,730	$ 1,226	$ -	$ -

EMS TRUST	EVALUATORS DOMESTIC VIOLENCE TRUST	DRUG AND YOUTH COURT TRUSTS	RURAL ADDRESSING TRUST	ROAD & BRIDGE TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ 34,726	$ -	$ -	$ -	$ -	$ 868,792
$ 34,726	$ -	$ -	$ -	$ -	$ 868,792
$ -	$ -	$ -	$ -	$ -	$ 24,749
-	-	-	-	-	24,749
34,726	-	-	-	-	844,043
$ 34,726	$ -	$ -	$ -	$ -	$ 868,792

CARIBOU 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

	PROBATION SERVICES TRUST	RANGE IMPROVEMENT TRUST	COURT TRUST	ODYSSEY COURT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	5,200	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	108,525
	-	5,200	-	108,525
EXPENDITURES				
General government	-	-	-	111,416
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Street and public improvement	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	279	-	-
Education	-	-	-	-
Refunds - reimbursements	-	-	-	-
	-	279	-	111,416
Excess (deficiency) of revenues over expenditures	-	4,921	-	(2,891)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	4,921	-	(2,891)
Fund Balances, Oct. 1, 2021	-	63,676	-	77,043
FUND BALANCES, Sept. 30, 2022	$ -	$ 68,597	$ -	$ 74,152

SHERIFF'S TRUST	SENIOR BUS TRUST ACCOUNT	COLLEGE TRUST	TREASURER TRUST	INTERLOCK DEVICE TRUST	CONCEALED WEAPON TRUST
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	6,306
344,094	-	-	50,453	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
344,094	-	-	50,453	-	6,306
-	-	-	42,316	-	-
-	-	-	-	-	4,801
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
337,377	-	-	-	-	-
-	-	12,150	-	-	-
-	-	-	-	-	-
337,377	-	12,150	42,316	-	4,801
6,717	-	(12,150)	8,137	-	1,505
-	-	-	-	-	-
-	-	-	-	-	-
6,717	-	(12,150)	8,137	-	1,505
104,823	-	74,101	32,176	-	32,574
$ 111,540	$ -	$ 61,951	$ 40,313	$ -	$ 34,079

CARIBOU 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

	911 TRUST	PUBLIC SAFETY TRUST	WEED CONTROL TRUST	LANDFILL CLOSURE TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	1,553	-	-
Charges for services	108,162	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
	108,162	1,553	-	-
EXPENDITURES				
General government	-	-	-	-
Public safety	58,268	-	-	-
Health, welfare and sanitation	-	-	-	-
Street and public improvement	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Education	-	-	-	-
Refunds - reimbursements	-	-	-	-
	58,268	-	-	-
Excess (deficiency) of revenues over expenditures	49,894	1,553	-	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	49,894	1,553	-	-
Fund Balances, Oct. 1, 2021	367,565	(327)	-	-
FUND BALANCES, Sept. 30, 2022	$ 417,459	$ 1,226	$ -	$ -

EMS TRUST	EVALUATORS DOMESTIC VIOLENCE TRUST	DRUG AND YOUTH COURT TRUSTS	RURAL ADDRESSING TRUST	ROAD & BRIDGE TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	6,306
-	-	-	-	-	401,300
115,521	-	-	-	-	223,683
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	108,525
115,521	-	-	-	-	739,814
-	-	-	-	-	153,732
-	-	-	-	-	63,069
108,823	-	-	-	-	108,823
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	337,656
-	-	-	-	-	12,150
-	-	-	-	-	-
108,823	-	-	-	-	675,430
6,698	-	-	-	-	64,384
-	-	-	-	-	-
-	-	-	-	-	-
6,698	-	-	-	-	64,384
28,028	-	-	-	-	779,659
$ 34,726	$ -	$ -	$ -	$ -	$ 844,043

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OTHER SUPPLEMENTARY INFORMATION

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Commissioner			
Salary - commissioners	$ 64,624	$ 64,624	$ -
Total A	64,624	64,624	-
Travel - mileage and meals	10,000	6,331	3,669
Telephone	425	353	72
Miscellaneous	300	-	300
Supplies	370	-	370
Dues	-	-	-
Total B	11,095	6,684	4,411
Blue Cross/Blue Shield	71,207	63,141	8,066
Social security	5,000	4,436	564
Retirement	7,716	7,716	-
Total D	83,923	75,293	8,630
Department Totals	159,642	146,601	13,041
Clerk, Auditor and Recorder			
Salary - auditor	62,600	61,425	1,175
Salary - deputies	73,660	72,142	1,518
Salary - court deputies	-	-	-
Leave indebtedness	2,150	-	2,150
Total A	138,410	133,567	4,843
Supplies	3,500	661	2,839
Travel - mileage and meals	3,000	6,078	(3,078)
Telephone	1,800	2,023	(223)
Scanning contract	15,000	-	15,000
` Machine maintenance	3,500	1,309	2,191
Miscellaneous	300	33	267
Training	2,000	1,400	600
Dues	150	550	(400)
Capital outlay	4,000	2,487	1,513
Total B	33,250	14,541	18,709
Blue Cross/Blue Shield	69,454	60,842	8,612
Social security	11,550	9,640	1,910
Retirement	17,500	15,899	1,601
Total D	98,504	86,381	12,123
Department Totals	$ 270,164	$ 234,489	$ 35,675

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Treasurer and Tax Collector			
Salary - treasurer	$ 59,229	$ 58,130	$ 1,099
Salary - deputy	38,700	38,620	80
Salary - clerical	3,200	1,995	1,205
Total A	101,129	98,745	2,384
Supplies	2,500	2,475	25
Travel - mileage and meals	2,000	1,353	647
Telephone	1,200	996	204
Machine maintenance	-	-	-
Miscellaneous	900	898	2
Training	800	300	500
Legal publication	2,000	806	1,194
Title searches	4,000	3,495	505
Capital outlay	4,000	774	3,226
Total B	17,400	11,097	6,303
Blue Cross/Blue Shield	53,856	46,497	7,359
Social security	7,725	6,887	838
Retirement	11,800	11,552	248
Total D	73,381	64,936	8,445
Department Totals	191,910	174,778	17,132
Assessor			
Salary - assessor	59,229	58,130	1,099
Salary - deputy	72,100	66,676	5,424
Salary - leave indebtedness	6,976	-	6,976
Total A	138,305	124,806	13,499
Supplies	1,900	1,175	725
Dues	200	200	-
Travel and mileage	2,500	2,126	374
Telephone	2,300	2,341	(41)
Machine maintenance	500	50	450
Miscellaneous	500	94	406
Training	2,000	568	1,432
Capital outlay	1,789	827	962
Total B	11,689	7,381	4,308
Blue Cross/Blue Shield	69,754	54,481	15,273
Social security	10,310	9,130	1,180
Retirement	15,908	14,569	1,339
Total D	95,972	78,180	17,792
Department Totals	$ 245,966	$ 210,367	$ 35,599

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Courthouse and Grounds			
Salary - custodian	$ 11,898	$ -	$ 11,898
Total A	11,898	-	11,898
Supplies	10,000	6,936	3,064
Telephone	3,200	2,940	260
Miscellaneous	400	275	125
Rent and utilities	35,500	37,469	(1,969)
Building remodel and repairs	252,938	35,242	217,696
Lawn and grounds	5,000	2,169	2,831
Capital outlay	2,000	220	1,780
Total B	309,038	85,251	223,787
Blue Cross/Blue Shield	-	-	-
Social security	1,000	-	1,000
Retirement	-	-	-
Total D	1,000	-	1,000
Department Totals	321,936	85,251	236,685
Planning and Zoning and Building			
Salary - clerical secretary	103,324	98,601	4,723
Miscellaneous salary	6,000	6,000	-
Total A	109,324	104,601	4,723
Supplies	1,800	2,718	(918)
Dues	300	515	(215)
Vehicle	1,500	1,618	(118)
Education training	2,000	532	1,468
Telephone	1,000	1,347	(347)
Travel - mileage and meals	5,000	3,664	1,336
Miscellaneous	57,260	55,064	2,196
Hearing notices	375	27	348
Services - members	3,850	2,575	1,275
Capital outlay	4,215	2,340	1,875
Total B	77,300	70,400	6,900
Blue Cross/Blue Shield	48,804	27,348	21,456
Social security	8,402	7,741	661
Retirement	13,125	12,490	635
Total D	70,331	47,579	22,752
Department Totals	$ 256,955	$ 222,580	$ 34,375

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Extension Agent and Home Economics			
Salary - secretary	$ 34,822	$ 34,013	$ 809
Salary - clerical	34,822	34,144	678
Salary - miscellaneous	6,000	1,849	4,151
Total A	75,644	70,006	5,638
Supplies	2,000	1,795	205
Annex custodial	1,500	-	1,500
Travel-mileage and meals	5,000	3,342	1,658
Telephone	4,600	3,272	1,328
Machine maintenance	4,000	4,039	(39)
Vehicle expense	5,500	3,605	1,895
County fair	400	394	6
Dues	260	245	15
4-H support	285	119	166
Capital outlay	8,000	2,487	5,513
Total B	31,545	19,298	12,247
Blue Cross/Blue Shield	43,335	39,248	4,087
Social security	5,700	5,050	650
Retirement	8,200	8,138	62
Total D	57,235	52,436	4,799
Department Totals	164,424	141,740	22,684
Election			
Salaries - miscellaneous	15,000	7,379	7,621
Total A	15,000	7,379	7,621
Supplies	8,000	1,566	6,434
Travel - mileage and meals	1,550	1,629	(79)
Telephone	-	-	-
Machine maintenance	9,264	11,291	(2,027)
Miscellaneous	-	-	-
Legal publications	2,500	3,108	(608)
Total B	21,314	17,594	3,720
Department Totals	$ 36,314	$ 24,973	$ 11,341

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Attorney			
Salary - elected officials	$ 70,545	$ 69,600	$ 945
Salary - clerical	71,826	65,841	5,985
Salary - miscellaneous	33,072	30,200	2,872
Total A	175,443	165,641	9,802
Supplies	3,000	1,580	1,420
Attorney contingency	5,000	-	5,000
Travel-mileage and meals	5,000	2,545	2,455
Telephone	6,670	6,016	654
Machine maintenance	2,700	1,887	813
Vehicle expense	-	-	-
Dues	1,750	1,187	563
Rent and utilities	3,980	3,996	(16)
Miscellaneous	-	-	-
Capital outlay	5,000	2,377	2,623
Total B	33,100	19,588	13,512
Blue Cross/Blue Shield	45,927	40,433	5,494
Social security	15,540	12,374	3,166
Retirement	21,560	19,778	1,782
Total D	83,027	72,585	10,442
Department Totals	291,570	257,814	33,756
Juvenile Probation			
Salaries - miscellaneous	52,075	51,077	998
Total A	52,075	51,077	998
Blue Cross/Blue Shield	31,746	26,263	5,483
Social security	4,000	3,644	356
Retirement	6,400	6,272	128
Total D	42,146	36,179	5,967
Department Totals	$ 94,221	$ 87,256	$ 6,965

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Public Safety			
Salary - miscellaneous	$ 24,460	$ 10,067	$ 14,393
Salary - EMS director and leave indebtness	67,980	64,517	3,463
Total A	92,440	74,584	17,856
Supplies	20,000	33,337	(13,337)
Travel - mileage and meals	15,000	3,090	11,910
Telephone	4,300	2,545	1,755
Machine maintenance	1,700	-	1,700
Dues	1,100	-	1,100
Vehicle expense	24,000	6,653	17,347
Radio repair and maintenance	21,775	2,366	19,409
Training	12,500	3,720	8,780
Rent and utilities	11,000	8,535	2,465
Fire protection	25,000	833	24,167
Garage repairs and maintenance	4,000	4,908	(908)
Repeater	20,000	12,891	7,109
Fire Dept. Capital outlay	5,000	275	4,725
Miscellaneous	2,800	-	2,800
Capital outlay	87,000	10,300	76,700
Total B	255,175	89,453	165,722
Blue Cross/Blue Shield	12,759	11,264	1,495
Social security	6,300	5,706	594
Retirement	7,700	7,588	112
Total D	26,759	24,558	2,201
Department Totals	$ 374,374	$ 188,595	$ 185,779

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Computer			
Salary - data processing	$ 43,700	$ 26,684	$ 17,016
Salary - extra help	64,250	63,184	1,066
Total A	107,950	89,868	18,082
Supplies	8,750	7,630	1,120
Travel - mileage and meals	4,500	2,684	1,816
Telephone	1,110	1,160	(50)
Miscellaneous	500	-	500
Maintenance agreements	14,139	11,737	2,402
Programs/training	3,000	954	2,046
Computer software support	92,137	90,053	2,084
Capital outlay	91,381	66,102	25,279
Total B	215,517	180,320	35,197
Blue Cross/Blue Shield	24,746	15,510	9,236
Social security	8,300	6,876	1,424
Retirement	12,900	9,655	3,245
Total D	45,946	32,041	13,905
Department Totals	$ 369,413	$ 302,229	$ 67,184
Sundries			
Machine maintenance	$ 800	$ -	$ 800
Telephone	1,500	567	933
Miscellaneous	1,110	806	304
Postage for all offices	18,400	18,927	(527)
Dues	-	-	-
Legal publications	2,000	894	1,106
Audit	31,000	33,000	(2,000)
Copy machine supplies	1,000	520	480
Service officer	-	-	-
Vehicle	1,500	-	1,500
Unemployment insurance	14,000	-	14,000
Department Totals	$ 71,310	$ 54,714	$ 16,596

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Coroner			
Salary - coroner	$ 8,380	$ 8,092	$ 288
Salary - deputy	3,110	3,052	58
Total A	11,490	11,144	346
Travel - mileage and meals	2,786	1,013	1,773
Miscellaneous	13,949	13,049	900
Autopsies and inquests	6,700	3,249	3,451
Rental on funeral home	-	-	-
Dues and subscriptions	250	150	100
Witnesses and jurors	285	-	285
Total B	23,970	17,461	6,509
Blue Cross/Blue Shield	31,899	27,988	3,911
Social security	525	555	(30)
Retirement	902	966	(64)
Total D	33,326	29,509	3,817
Department Totals	68,786	58,114	10,672
TOTAL CURRENT EXPENSE	$ 2,916,985	$ 2,189,501	$ 727,484
INDIGENT FUND			
Salary - deputies	$ 35,422	$ 34,198	$ 1,224
Salary - miscellaneous	10,000	-	10,000
Total A	45,422	34,198	11,224
Supplies	500	-	500
Travel - mileage and meals	2,200	-	2,200
Telephone	700	353	347
Miscellaneous	64,710	60,874	3,836
Social security	2,800	2,492	308
Health insurance	20,472	18,518	1,954
Retirement	4,200	4,083	117
County poor	2,000	989	1,011
Direct relief	1,000	-	1,000
Drug-alcohol rehab	50,000	-	50,000
Mental health	10,000	600	9,400
Legal expenses	130,000	109,283	20,717
Burials	2,400	-	2,400
Medically indigent	145,785	-	145,785
Contracts	1,500	-	1,500
Capital outlay	5,000	-	5,000
Total B	443,267	197,192	246,075
	$ 488,689	$ 231,390	$ 257,299
SPECIAL HIGHWAY			
Miscellaneous	$ 431,000	$ 431,000	$ -
	$ 431,000	$ 431,000	$ -

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

JUSTICE FUND	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Sheriff			
Salary - Elected official salary	$ 71,471	$ 68,763	$ 2,708
Salary - deputy	542,915	541,549	1,366
Salary - misc	-	-	-
Salary - dispatcher	284,045	203,526	80,519
Salary - drug enforcement agency	-	-	-
Salary - overtime	57,750	55,712	2,038
Grant personnel	10,500	5,061	5,439
Leave indebtedness	-	-	-
Total A	966,681	874,611	92,070
Supplies	16,000	19,797	(3,797)
Travel - mileage and meals	90,000	112,667	(22,667)
Telephone	11,000	15,434	(4,434)
Rental on teleype	9,000	9,175	(175)
Search and rescue	26,000	22,108	3,892
Repairs and maintenance	32,500	20,404	12,096
Uniform allotment	8,000	6,692	1,308
K-9	1,500	1,451	49
Dues	7,200	4,608	2,592
LE equipment and supplies	6,700	17,277	(10,577)
Grants	53,100	27,181	25,919
Juvenile housing	-	-	-
Miscellaneous	10,000	4,816	5,184
Training	10,000	9,012	988
Computer arts	48,500	7,710	40,790
Machine maintenance	4,500	6,310	(1,810)
Capital outlay	100,000	93,643	6,357
Total B	434,000	378,285	55,715
Blue Cross/Blue Shield	372,738	303,777	68,961
Social security	70,350	65,695	4,655
Retirement	114,356	108,901	5,455
Total D	557,444	478,373	79,071
Department Totals	$ 1,958,125	$ 1,731,269	$ 226,856

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Jail			
Salary - Elected official salary	$ 51,321	$ 51,758	$ (437)
Salary - deputy	458,356	465,158	(6,802)
Salary - overtime	21,000	23,598	(2,598)
Total A	530,677	540,514	(9,837)
Supplies	167,200	154,563	12,637
Contract	140,000	140,000	-
Telephone	-	-	-
Rental on teleype	40,000	42,283	(2,283)
Repairs and maintenance	184,553	188,573	(4,020)
Uniform allotment	7,000	5,947	1,053
Caribou County medical	5,000	1,166	3,834
Jail payment	227,313	227,592	(279)
Miscellaneous	11,000	6,444	4,556
Training	10,000	2,062	7,938
Juvenile housing	73,231	63,467	9,764
Capital outlay	15,000	7,555	7,445
Total B	880,297	839,652	40,645
Blue Cross/Blue Shield	243,761	215,400	28,361
Social security	38,837	39,616	(779)
Retirement	65,450	64,648	802
Total D	348,048	319,664	28,384
Department Totals	$ 1,759,022	$ 1,699,830	$ 59,192
Attorney			
Rent and utilities	$ -	$ -	$ -
Department Totals	$ -	$ -	$ -
	$ 3,717,147	$ 3,431,099	$ 286,048

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CONSOLIDATED ELECTION			
Salary - deputy salary	$ 25,100	$ 26,079	$ (979)
Salary - misc	8,847	2,087	6,760
Leave indebtedness	-	-	-
Total A	33,947	28,166	5,781
Supplies	8,000	172	7,828
Travel - mileage and meals	3,000	227	2,773
Miscellaneous	1,000	-	1,000
Rent and utilities	-	-	-
Dues and memberships	-	-	-
Repairs and maintenance	7,000	4,345	2,655
Legal publications	6,000	2,211	3,789
Capital outlay	20,000	300	19,700
Total B	45,000	7,255	37,745
Blue Cross/Blue Shield	-	3,926	(3,926)
Social security	2,000	1,987	13
Retirement	3,100	3,114	(14)
Total D	5,100	9,027	(3,927)
Department Totals	84,047	44,448	39,599
	$ 84,047	$ 44,448	$ 39,599
JUVENILE PROBATION FUND			
Miscellaneous	$ 6,000	$ -	$ 6,000
	$ 6,000	$ -	$ 6,000
ADULT PROBATION			
Miscellaneous	$ 7,000	$ 463	$ 6,537
	$ 7,000	$ 463	$ 6,537

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary	$ 952,865	$ 911,962	$ 40,903
Total A	952,865	911,962	40,903
Travel - mileage and meals	1,500	-	1,500
Telephone	4,000	1,844	2,156
Miscellaneous	1,500	42	1,458
Rent and utilities	32,000	27,742	4,258
State gas/vehicle reg expense	350,000	350,687	(687)
Physicals and safety equipment	15,000	16,348	(1,348)
Blue Cross/Blue Shield	449,447	390,864	58,583
Social security	80,000	66,189	13,811
Retirement	110,500	105,368	5,132
Unemployment insurance	-	-	-
Parts and maintenance	350,000	392,632	(42,632)
Gas and oil	426,525	526,136	(99,611)
Shop expense	46,050	14,316	31,734
Freight	500	370	130
Tires and tubes	100,000	89,960	10,040
Road material	322,000	292,283	29,717
Bridge material	-	-	-
Fencing	30,000	39,091	(9,091)
Engineering services	-	-	-
Mineral leases and bonds	10,000	5,240	4,760
Snow removal-extra	45,000	32,971	12,029
Machine rental	3,380	-	3,380
Contract Rock Crushing	-	-	-
Capital outlay	220,000	187,535	32,465
Total B	2,597,402	2,539,618	57,784
	$ 3,550,267	$ 3,451,580	$ 98,687
VIDEO ARRAIGNMENT			
Miscellaneous	$ 12,000	$ -	$ 12,000
	$ 12,000	$ -	$ 12,000

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEED CONTROL			
Salary	$ 50,657	$ 49,970	$ 687
Salary - extra help	31,800	39,750	(7,950)
Leave indebtedness	2,060	-	2,060
Total A	84,517	89,720	(5,203)
Travel - mileage and meals	1,854	174	1,680
Telephone	1,957	1,648	309
Miscellaneous	10,000	7,221	2,779
Rent and utilities	-	-	-
Cloud seeding	20,000	20,000	-
Blue Cross/Blue Shield	13,208	11,264	1,944
Social security	6,307	6,864	(557)
Retirement	6,270	5,932	338
Parts and maintenance	8,240	5,282	2,958
Gas and oil	12,000	11,544	456
Shop expense	6,240	9,093	(2,853)
Weed control	65,703	70,810	(5,107)
Capital outlay	32,000	28,743	3,257
Total B	183,779	178,575	5,204
	$ 268,296	$ 268,295	$ 1
SOLID WASTE			
Salary	$ -	$ -	$ -
Total A	-	-	-
Travel - mileage and meals	-	-	-
Standard insurance	-	-	-
Blue Cross/Blue Shield	-	-	-
Social security	-	-	-
Retirement	-	-	-
Gas and oil	-	-	-
Tires and tubes	-	-	-
Contract expense	-	-	-
Materials	-	-	-
Landfill development	1,009,342	992,303	17,039
Closure costs	-	-	-
Maintenance and operation	-	-	-
Physical and safety equipment	-	-	-
Well monitoring and testing	-	-	-
Capital outlay	-	-	-
Total B	1,009,342	992,303	17,039
	$ 1,009,342	$ 992,303	$ 17,039

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REAPPRAISAL			
Salary - deputy	$ 41,535	$ 40,331	$ 1,204
Miscellaneous salary	37,685	31,990	5,695
Leave indebtedness	3,000	-	3,000
Total A	82,220	72,321	9,899
Travel	6,000	1,769	4,231
Miscellaneous	575	472	103
Supplies - non office	2,500	1,577	923
Maintenance	11,500	8,619	2,881
Standard insurance	-	-	-
Blue Cross/Blue Shield	56,156	39,746	16,410
Social security	6,250	5,156	1,094
Retirement	9,500	8,635	865
Contracts	70,000	76,859	(6,859)
Capital outlay	3,500	866	2,634
Total B	165,981	143,699	22,282
	$ 248,201	$ 216,020	$ 32,181
HEALTH			
Supplies	$ 1,200	$ -	$ 1,200
Misc payroll items	-	-	-
Annex custodial	29,860	29,292	568
Rent and utilities	6,000	5,820	180
Building remodel and repairs	6,000	-	6,000
Appropriation	65,000	65,000	-
	$ 108,060	$ 100,112	$ 7,948
WATERWAYS			
Boat grant	$ 35,000	$ 18,213	$ 16,787
	$ 35,000	$ 18,213	$ 16,787

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Salary-EMT	$ 83,360	$ 75,172	$ 8,188
Salary	46,940	46,392	548
Total A	130,300	121,564	8,736
Telephone	4,000	2,565	1,435
Radio repair and maintenance	6,000	-	6,000
Training	21,500	7,788	13,712
Travel	-	-	-
Supplies - non office	20,033	17,068	2,965
Rent and utilities	10,000	8,666	1,334
Vehicle	-	-	-
Garage repairs and maintenance	8,000	2,700	5,300
Blue Cross/Blue Shield	23,996	21,136	2,860
Social security	7,500	9,098	(1,598)
Retirement	5,800	5,530	270
Appropriation	17,000	3,939	13,061
Patient transfers	-	42	(42)
Vaccinations	1,500	612	888
Repairs and maintenance ambulance	9,500	21,013	(11,513)
Monsanto grant	1,200	600	600
Capital outlay	130,000	51,588	78,412
Total B	266,029	152,345	113,684
	$ 396,329	$ 273,909	$ 122,420
COUNTY COURT FACILITY FUND			
Capital outlay	$ 6,000	$ 5,475	$ 525
	$ 6,000	$ 5,475	$ 525
COURT SERVICES			
Salary	$ 58,000	$ 52,419	$ 5,581
Total A	58,000	52,419	5,581
Social security	5,200	3,709	1,491
Supplies	8,000	5,481	2,519
Retirement	7,058	5,936	1,122
Total B	20,258	15,126	5,132
	$ 78,258	$ 67,545	$ 10,713

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Travel - mileage and meals	$ -	$ -	$ -
Parks repairs and maintenance	38,000	39,142	(1,142)
Parks repairs and maintenance / Freedom	5,000	3,616	1,384
Access maintenance	-	-	-
Road maintenance	-	-	-
Special projects	15,000	-	15,000
	$ 58,000	$ 42,758	$ 15,242
TORT LIABILITY			
Insurance - deductible	$ 10,000	$ 4,500	$ 5,500
Insurance - fire, auto, building	180,064	180,064	-
Workman's compensation	185,000	2,445	182,555
	$ 375,064	$ 187,009	$ 188,055
COUNTY FAIR			
Appropriation	$ 80,000	$ 80,000	$ -
Eastern Idaho State Fair	2,250	2,000	250
County Fair	-	-	-
	$ 82,250	$ 82,000	$ 250
VETERAN'S MEMORIAL			
Remittance	$ 23,353	$ 18,577	$ 4,776
	$ 23,353	$ 18,577	$ 4,776
MINERAL LEASING			
Road material	$ 200,000	$ 169,119	$ 30,881
Road maintenance	-	-	-
Bridge material	-	-	-
Fencing	-	-	-
Capital outlay	400,000	400,000	-
	$ 600,000	$ 569,119	$ 30,881

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU			
Special projects	$ 132,842	$ 86,727	$ 46,115
Commissioners contingency	150,000	28,360	121,640
TV translator	-	-	-
SE Idaho Council of Governments	3,500	-	3,500
County Fair	-	-	-
Dues and assessments	11,185	9,137	2,048
Department assistance	135,000	9,696	125,304
Capital outlay	-	-	-
	$ 432,527	$ 133,920	$ 298,607
JUVENILE JUSTICE			
Salary	$ -	$ -	$ -
Total A	-	-	-
Supplies / miscellaneous	1,500	-	1,500
JAIBG Grant match	-	-	-
Travel - mileage and meals	1,800	1,256	544
Telephone	1,800	1,286	514
Vehicle expense	1,000	1,320	(320)
Standard insurance	-	-	-
Blue Cross/Blue Shield	-	-	-
Social security	-	-	-
Retirement	-	-	-
Youth Court expenses	-	-	-
Other miscellaneous JV programs	13,000	8,273	4,727
Capital outlay	15,000	-	15,000
Total B	34,100	12,135	21,965
	$ 34,100	$ 12,135	$ 21,965

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Clerical salary	$ 183,857	$ 171,330	$ 12,527
Salary - law clerk/bailiff	55,065	54,320	745
Juvenile probation officer	50,200	49,825	375
Total A	289,122	275,475	13,647
Supplies	5,000	2,890	2,110
Travel - mileage and meals	2,500	495	2,005
Telephone	3,500	3,128	372
Machine maintenance	3,000	80	2,920
Bailiff miscellaneous expense	3,500	4,771	(1,271)
Training	3,500	180	3,320
Dues	3,725	3,203	522
Standard insurance	-	-	-
Blue Cross/Blue Shield	130,465	123,228	7,237
Social security	23,000	19,984	3,016
Retirement	35,000	33,246	1,754
Law library	8,000	2,217	5,783
Witnesses and jurors	4,000	5,393	(1,393)
Professional services	5,000	5,464	(464)
Public defender	-	-	-
Capital case attorney fees	30,000	-	30,000
Drug court district	16,040	6,898	9,142
Juvenile probation officer expense	-	-	-
Conflict attorney	-	-	-
Transcript	7,000	514	6,486
Capital outlay	2,000	2,637	(637)
Total B	285,230	214,328	70,902
	$ 574,352	$ 489,803	$ 84,549
ADULT PROBATION FEE			
Remittance	$ -	$ -	$ -
	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE FUND 139			
Miscellaneous Expense	$ 300,000	$ -	$ 300,000
	$ 300,000	$ -	$ 300,000
PUBLIC SAFETY FUND 140			
Miscellaneous Expense	$ 414,782	$ 397,915	$ 16,867
	$ 414,782	$ 397,915	$ 16,867
DRUG COURT FUND 141			
Miscellaneous Expense	$ 18,219	$ 3,708	$ 14,511
	$ 18,219	$ 3,708	$ 14,511
WEED CONTROL FUND 142	$ 13,450	$ -	$ 13,450
Miscellaneous Expense			
	$ 13,450	$ -	$ 13,450
TOTAL SPECIAL REVENUE	$ 13,371,733	$ 11,468,796	$ 1,902,937
TOTAL GOVERNMENTAL FUND TYPES	$ 16,288,718	$ 13,658,297	$ 2,630,421

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

Total expenditures - cash basis	$	13,658,297
Increase in expenditure accruals		139,243
Total expenditures - GAAP basis	$	13,797,540

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Caribou County, Idaho
Soda Springs, 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 Caribou County, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Caribou 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Caribou County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Caribou County, Idaho's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Caribou County, Idaho's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts,

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and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Rexburg, Idaho
March 13, 2023