BONNEVILLE COUNTY - STATE OF IDAHO
IDAHO FALLS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2023

BONNEVILLE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2023

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BONNEVILLE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Bonneville County, Idaho, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Bonneville County, Idaho's basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Bonneville County, Idaho, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

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

or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bonneville County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bonneville County's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

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

Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 2024, on our consideration of Bonneville County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Bonneville County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Idaho Falls, Idaho
October 30, 2024

FINANCIAL SECTION

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2023

	GOVERNMENTAL ACTIVITIES	TOTAL
ASSETS		
Cash - County Treasurer	$ 125,200,116	$ 125,200,116
Taxes receivable	843,272	843,272
Receivables	447,926	447,926
Internal balances	-	-
Due from other governmental agencies	733,951	733,951
Inventories	-	-
Other assets	567,142	567,142
Capital Assets		
Land and improvements not being depreciated	12,929,919	12,929,919
Infrastructure and infrastructure in process	92,120,798	92,120,798
Construction in process	17,814,384	17,814,384
Buildings	61,846,058	61,846,058
Equipment and furniture	47,714,227	47,714,227
Equipment under capital leases	-	-
Less: accumulated depreciation	(99,722,488)	(99,722,488)
Total Capital Assets	132,702,898	132,702,898
TOTAL ASSETS	260,495,305	260,495,305
DEFERRED OUTFLOWS		
Deferred outflows - Pension	11,576,059	11,576,059
Deferred outflows - Other	-	-
TOTAL DEFERRED OUTFLOWS	$ 11,576,059	11,576,059

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

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Negative cash	$ -	$ -
Accounts payable and accrued expenses	1,768,346	1,768,346
Due to other governmental agencies	15,348,184	15,348,184
Long-term liabilities		
Due within one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	673,289	673,289
Claims and judgments	-	-
Credit balance of accounts receivables	-	-
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	1,571,009	1,571,009
Landfill postclosure costs	7,490,250	7,490,250
Net pension liability	29,646,541	29,646,541
TOTAL LIABILITIES	56,497,619	56,497,619
DEFERRED INFLOWS		
Deferred inflows - Pension	-	-
NET POSITION		
Net investment in capital assets	132,702,898	132,702,898
Restricted for:		
Capital projects	25,200,000	25,200,000
Debt service	-	-
Other projects	-	-
Unrestricted	57,670,847	57,670,847
TOTAL NET POSITION	$ 215,573,745	$ 215,573,745

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

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	$ 21,728,127	$ 1,814,932	$ 241,303	$ 4,293,747
Public safety	39,138,174	9,281,089	4,156,031	-
Public works	10,999,735	533,530	10,213,273	1,432,423
Health, welfare and sanitation	22,550,746	4,360,106	-	-
Culture and recreation	1,148,272	277,634	30,680	-
Education	-	-	-	-
Conservation/economic development	1,804,905	1,124,230	112,027	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	97,369,959	17,391,521	14,753,314	5,726,170
TOTAL PRIMARY GOVERNMENT	$ 97,369,959	$ 17,391,521	$ 14,753,314	$ 5,726,170
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Franchise taxes				
Public service taxes				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Miscellaneous				
Special item - gain (loss) on sale of assets				
Transfers				
TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS				
Change in net position				
Net Position, October 1, 2022				
NET POSITION, SEPTEMBER 30, 2023				

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
$ (15,378,145)	$ (15,378,145)
(25,701,054)	(25,701,054)
1,179,491	1,179,491
(18,190,640)	(18,190,640)
(839,958)	(839,958)
-	-
(568,648)	(568,648)
-	-
(59,498,954)	(59,498,954)
(59,498,954)	(59,498,954)
39,204,584	39,204,584
-	-
1,181,893	1,181,893
-	-
21,729,060	21,729,060
3,828,896	3,828,896
4,353,131	4,353,131
127,024	127,024
(26,711)	(26,711)
70,397,877	70,397,877
10,898,923	10,898,923
204,674,822	204,674,822
$ 215,573,745	$ 215,573,745

BONNEVILLE COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

	CURRENT EXPENSE FUND	ROAD FUND	JUSTICE FUND	SANITARY LANDFILL FUND
ASSETS				
Cash and cash equivalents	$ 32,944,823	$ 16,336,785	$ 29,851,577	$ 3,574,605
Investments	-	-	-	-
Taxes receivable, net	134,633	-	583,104	-
Due from other funds	17,000	-	-	-
Receivable from other governments	316,007	-	47,789	-
Other receivables	-	-	-	447,738
Inventories	-	-	-	-
Prepaid expenses	277,281	331	192,644	-
TOTAL ASSETS	33,689,744	16,337,116	30,675,114	4,022,343
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 33,689,744	$ 16,337,116	$ 30,675,114	$ 4,022,343
LIABILITIES				
Negative cash	$ -	$ -	$ -	$ -
Accounts payable	3,017	1,765,329	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
Credit balance of accounts receivables	-	-	-	-
TOTAL LIABILITIES	3,017	1,765,329	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	123,862	-	536,456	202,139
FUND BALANCES				
Nonspendable	277,281	331	192,644	-
Restricted	-	-	-	-
Committed:				
Road and bridge improvements	20,000,000	-	-	-
Capital projects	2,000,000	-	3,200,000	-
Assigned	-	14,571,456	26,746,014	3,820,204
Unassigned	11,285,584	-	-	-
TOTAL FUND BALANCES	33,562,865	14,571,787	30,138,658	3,820,204
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 33,689,744	$ 16,337,116	$ 30,675,114	$ 4,022,343

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

ARPA FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 15,348,184	$ 27,144,142	$ 125,200,116
-	-	-
-	125,535	843,272
-	-	17,000
-	370,155	733,951
-	188	447,926
-	-	-
-	96,886	567,142
15,348,184	27,736,906	127,809,407
-	-	-
$ 15,348,184	$ 27,736,906	$ 127,809,407
$ -	$ -	$ -
-	-	1,768,346
-	17,000	17,000
15,348,184	-	15,348,184
-	-	-
-	-	-
15,348,184	17,000	17,133,530
-	115,679	978,136
-	96,886	567,142
-	-	-
-	-	20,000,000
-	-	5,200,000
-	27,421,473	72,559,147
-	85,868	11,371,452
-	27,604,227	109,697,741
$ 15,348,184	$ 27,736,906	$ 127,809,407

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BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total fund balance, governmental funds:	$	109,697,741
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		132,702,898
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		-
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements.		978,136
A net pension liability for the measured portion of the present value of projected benefit payments is reported on the Statement of Net Position, but not in the fund financial statements.		
Deferred outflows associated with the net pension liability		11,576,059
Net pension liability		(29,646,541)
Deferred inflows associated with net pension liability		-
Some liabilities, (such as Notes Payable, Capital Lease Contracts Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(9,734,548)
Net position of governmental activities in the Statement of Net Position:	$	215,573,745

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	CURRENT EXPENSE FUND	ROAD FUND	JUSTICE FUND	SANITARY LANDFILL FUND
REVENUES				
Property taxes	$ 5,408,256	$ -	$ 27,569,032	$ -
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	15,252,249	10,216,545	5,577,228	-
Charges for services	2,533,619	533,530	3,472,625	10,628,745
Investment earnings	1,982,658	-	1,606,905	-
Miscellaneous	296,743	42,809	242,011	40,810
Total revenues	25,473,525	10,792,884	38,467,801	10,669,555
EXPENDITURES				
Current:				
General government	9,945,574	-	-	-
Public safety	407,427	-	33,539,071	-
Public works	-	6,765,545	-	-
Health and sanitation	1,028,108	-	-	8,783,518
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	1,018,672	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	206,539	11,263,644	724,150	3,961,725
Total expenditures	12,606,320	18,029,189	34,263,221	12,745,243
Excess (deficiency) of revenues over expenditures	12,867,205	(7,236,305)	4,204,580	(2,075,688)
OTHER FINANCING SOURCES (USES)				
Other sources	-	-	-	-
Transfers in	-	12,000,000	6,500	-
Transfers out	(12,006,500)	-	-	-
	(12,006,500)	12,000,000	6,500	-
SPECIAL ITEM				
Proceeds from sale of assets	144,599	133,891	18,800	-
Net change in fund balances	1,005,304	4,897,586	4,229,880	(2,075,688)
Fund Balances, Oct. 1, 2022	32,557,561	9,674,201	25,908,778	5,895,892
FUND BALANCES, SEPT. 30, 2023	$ 33,562,865	$ 14,571,787	$ 30,138,658	$ 3,820,204

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

ARPA FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ 6,117,025	$ 39,094,313
-	-	-
-	-	-
4,198,388	2,482,615	37,727,025
-	5,203,781	22,372,300
-	238,385	3,827,948
-	3,793,949	4,416,322
4,198,388	17,835,755	107,437,908
-	7,592,735	17,538,309
-	7,018,311	40,964,809
-	768,697	7,534,242
948,792	1,790,636	12,551,054
-	835,797	835,797
-	-	-
-	738,715	1,757,387
-	-	-
-	-	-
3,249,596	423,427	19,829,081
4,198,388	19,168,318	101,010,679
-	(1,332,563)	6,427,229
-	-	-
-	149,125	12,155,625
-	(175,836)	(12,182,336)
-	(26,711)	(26,711)
-	7,750	305,040
-	(1,351,524)	6,705,558
-	28,955,751	102,992,183
$ -	$ 27,604,227	$ 109,697,741

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BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net change in fund balances - total governmental funds:	$	6,705,558
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
This is the difference between capital outlays of $19,829,081 and depreciation of $7,994,780 in the current period.		11,834,301
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		
Donation of capital assets		1,432,423
Gain on sale of assets		(10,238)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This is the net change in intergovernmental receivables.		(106,552)
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures. Therefore, they are reported as revenue unavailable for use in the fund statements. This is the net change in revenue unavailable for use.		154,070
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds:		
Net change in accrued interest not reflected on governmental funds		-
Pension expense that is not reflected in the governmental funds		(3,944,993)
Net change in accrued landfill postclosure costs		(5,031,650)
Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.		(133,996)
Change in net position of governmental activities:	$	10,898,923

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 6,400,431	$ 4,334,261
Receivables	3,697	2,016,241
Other assets	49,982	-
TOTAL ASSETS	6,454,110	6,350,502
LIABILITIES		
Accounts payable and accrued expenses	-	3,420,704
Payable to agencies	-	-
Payable to taxing districts	-	2,929,798
TOTAL LIABILITIES	-	6,350,502
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 6,454,110	$ -

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

BONNEVILLE COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ -
Property tax collections for other governments	-	84,370,359
Fines and fees received for agency fund	-	22,032,701
Licenses and permits	-	-
Intergovernmental revenues	147,068	3,884,130
Charges for services	207,836	-
Investment interest	-	-
Miscellaneous	12,778,790	-
Transfers from other funds	26,711	-
Total additions	13,160,405	110,287,190
DEDUCTIONS		
Trust operating expenses	13,408,638	-
Payments of property taxes to other governments	-	88,254,489
Agency disbursements	-	22,032,701
Transfers to other funds	-	-
Total deductions	13,408,638	110,287,190
Change in net position	(248,233)	-
Net position - Oct. 1, 2022	6,702,343	-
Net position - Sept. 30, 2023	$ 6,454,110	$ -

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

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NOTES TO THE FINANCIAL STATEMENTS

BONNEVILLE COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

B. REPORTING ENTITY

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

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Types – Enterprise Funds

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

Fiduciary Fund Types

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

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

Cash and Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Other Receivables

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

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance for doubtful accounts. Property taxes not collected within 60 days after year end are classified as revenue unavailable for use.

Capital Assets

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows

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

Long-term Obligations

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

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

Deferred Inflows

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

Net Position/Fund Balances

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

Nonspendable and Spendable Fund Balances

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in governmental-wide statements and the proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2023, unrecorded fund liabilities included approximately $2,244,298 of total leave time accumulations and are considered normal to the County operation.

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

H. PENSIONS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. REVENUES AND EXPENDITURES/EXPENSES

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

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

J. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There was $17,000 in interfund receivables or payables at September 30, 2023. During 2023, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

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

L. USE OF ESTIMATES

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

2. CASH AND INVESTMENTS

Cash deposits and investments by the County Treasurer (including $3,450 petty cash) as of September 30, 2023 totaled $135,934,808 of which $18,493,942 represented demand deposits and petty cash, $100,365,016 represents investments in government backed securities and certificates of deposit, and $17,075,850 represents deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, $125,200,116 was allocated to governmental funds.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was $18,490,492 and the bank balance was $15,455,581. The amount not covered by FDIC insurance was $14,290,639.

Investments

The fair value of the County's investments at year end was $100,365,016. The amount not covered by SIPC or FDIC insurance was $97,985,346.

The fair value of the investments with the State of Idaho Local Government Investment Pool was $17,075,850. The information on the amount not covered by SIPC or FDIC insurance is not available. The Idaho State Treasurer provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investment for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity on September 30, 2023 was 121 days.

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

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

2. CASH AND INVESTMENTS (Continued)

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

Investment Type	Fair Value	Investment Maturities (In Years) < 1	1 - 5	> 5	Rating	Per Cent
Mutual Funds	$ 45,877	$ 45,877	$ -	$ -	N/A	.1%
Cert. of Deposits	4,563,111	610,932	3,952,179	-	N/A	3.9%
Federal Farm Credit Bank	10,951,613	2,347,835	8,603,778	-	AA+/ AAA	9.3%
Federal Home Loan Bank	24,476,554	12,809,762	11,666,792	-	AA+/ AAA	20.9%
Federal Home Loan Mort Corp	5,716,400	1,333,915	4,482,485	-	AA+/ AAA	4.9%
Federal National Mortgage Assoc	6,368,197	3,393,145	2,454,625	520,427	AA+/ AAA	5.4%
Federal Agricultural Mortgage Corp	1,418,833	-	1,418,833	-	AA+/ AAA	1.2%
Idaho State Bldg.	575,604	575,604	-	-	AA2	.5%
Idaho Bond Bank	615,499	-	615,499	-	AAA	.5%
Idaho Tax Exempt	1,452,711	1,452,711	-	-	AA3	1.2%
US Treasury Notes	44,180,617	27,102,585	17,078,032	-	AA+/ AAA	37.6%
State Investment Pool	17,075,850	17,075,850	-	-	NR	14.5%
Total	$ 117,440,866	$ 66,748,216	$ 50,172,223	$ 520,427		100.0%

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

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

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

	Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	$ -	$ 242,543	$ -	$ 242,543
Mutual Funds	-	45,877	-	45,877
Debt Securities:				
School Districts	363,858	-	-	363,858
Municipal Bonds	1,088,853	-	-	1,088,853
State Agencies	1,191,103	-	-	1,191,103
Federal Agencies Securities	48,931,597	-	-	48,931,597
U.S. Treasury Securities	44,180,617	-	-	44,180,617
	$ 95,756,028	$ 288,420	$ -	$ 96,044,448

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

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023 was as follows:

	Balance 10-01-2022	Additions	Deletions	Balance 09-30-2023
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 12,929,919	$ -	$ -	$ 12,929,919
Construction in process	12,797,981	12,222,906	(7,206,503)	17,814,384
Total capital assets, not being depreciated	25,727,900	12,222,906	(7,206,503)	30,744,303
Capital assets, being depreciated				
Buildings and improvements	53,429,252	8,416,806	-	61,846,058
Machinery and equipment	42,038,300	6,296,037	(620,110)	47,714,227
Infrastructure	90,583,540	1,537,258	-	92,120,798
Total capital assets, being depreciated	186,051,092	16,250,101	(620,110)	201,681,083
Less accumulated depreciation for				
Buildings and improvements	(27,486,960)	(3,246,574)	-	(30,733,534)
Machinery and equipment	(28,656,265)	(3,555,316)	604,872	(31,606,709)
Infrastructure	(36,189,355)	(1,192,890)	-	(37,382,245)
Total accumulated depreciation	(92,332,580)	(7,994,780)	604,872	(99,722,488)
Total capital assets, being depreciated, net	93,718,512	8,255,321	(15,238)	101,958,595
Governmental activity, capital assets, net	$ 119,446,412	$ 20,478,227	$ (7,221,741)	$ 132,702,898

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

Governmental activities	
General government	$ 684,197
Public safety	1,587,045
Public works	3,480,962
Health, welfare, and sanitation	1,819,319
Culture and recreation	308,855
Conservation and economic development	114,402
Total governmental activities	$ 7,994,780

4. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2023, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $3,771,524 for the year ended June 30, 2023.

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, 2023, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was .74289623 percent.

For the year ended September 30, 2023, the County recognized pension expense/(revenue) of $7,804,846. At September 30, 2023, 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	$ 5,081,642	$ -
Changes in assumptions or other inputs	2,935,632	-
Net difference between projected and actual earnings on pension plan investments	2,782,764	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(247,290)	-
County contributions subsequent to the measurement date	1,023,311	-
Total	$ 11,576,059	$ -

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $1,023,311 for the year ended September 30, 2023, will be recognized as a reduction of the net pension liability in the subsequent year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023, the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30,2023.

4. PENSION PLAN (Continued)

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

Year ended June 30:		
2024	$	3,840,728
2025		1,804,863
2026		5,614,656
2027		(460,209)

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, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

Asset Class	2023
Cash	0.00%
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Total	100.00%

Discount Rate

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

4. PENSION PLAN (Continued)

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$53,320,525	$29,646,541	$10,297,499

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, 2023, the County reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. DEFERRED COMPENSATION PLAN

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

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

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

6. LITIGATION AND CONTINGENT LIABILITIES

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

7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:
General long-term obligations of the County include a general obligation refunding bond, and several local improvement County bonds. During the year ending September 30, 2023, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2022	Additions	Reductions	Balance 09-30-2023	Amounts due within one year
Compensated absences	$ 2,110,302	$ 133,996	$ -	$ 2,244,298	$ 673,289
Landfill closure costs	2,458,600	5,031,650	-	7,490,250	-
Net pension liability	29,396,535	250,006	-	29,646,541	-
Total governmental activities	$ 33,965,437	$ 5,415,652	$ -	$ 39,381,089	$ 673,289

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

8. CLOSURE AND POSTCLOSURE CARE COSTS

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

The $7,490,250 reported as landfill closure and post-closure care liability in the Schedule of Amortized Costs, listed below, as of September 30, 2023, represents the cumulative amount for closure and post-closure costs associated with the largest open area during the active life of the landfill consisting of 64.68 acres. Bonneville County is currently operating in Cell 4 as of September 30, 2023. Solid waste at the landfill will eventually cover 179 acres and approximately 46 acres have been footprinted with waste. The estimated liability is based on the latest engineering study done in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Schedule of Amortized Costs

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

Fiscal Year End		Amount
Est. Current Maximum Open Area Total Closure Costs	$	7,490,250
Less: Amortized costs to Sept. 30, 2023		(7,490,250)
	$	-

9. RESTRICTED AND ENCUMBERED FUND BALANCES

The County does not have any funds that are restricted at the end of the 2023 fiscal year. No encumbrances have been incurred.

10. RELATED PARTY TRANSACTIONS

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

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

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

12. RISK MANAGEMENT

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

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2023, consisted of the following:

Transfer from: / Transfer to:	General Fund	District Court	Drug Court Fund	Totals
Road & Bridge	$ 12,000,000	$ -	$ -	$ 12,000,000
Justice	6,500	-	-	6,500
Drug Court	-	149,125	-	149,125
Justice DV Trust	-	-	26,711	26,711
Totals	$ 12,006,500	$ 149,125	$ 26,711	$ 12,182,336

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

14. DEFICITS AND INTERFUND TRANSACTIONS

The are no funds with a deficit balance as of September 30, 2023.

As of September 30, 2023, the Interim Abatement Fund had an amount of $17,000 due to the Current Expense Fund.

15. SUBSEQUENT EVENTS

Subsequent events have been considered through the report date of October 30, 2024. There are no known subsequent events that will have a material impact on the operation of the County.

16. SELF-FUNDED HEALTH BENEFITS

Bonneville County has elected to self-fund their health benefits with claims being administered through Blue Cross of Idaho. The employee deductible is $750 per person or $1,500 per family with a maximum out of pocket expense per year of $3,750. The County is subject to a stop loss of $200,000 per employee less the deductible. During the fiscal year 2022 – 2023, contributions and reimbursements into the plan totaled $10,154,245, claims, administrative expenses and premium payments totaled $10,303,004 with no reimbursement receivable, leaving a cash balance of $3,739,395. On September 30, 2023, estimated claims incurred but not reported totaled $864,438.

17. SELF-FUNDED WORKMAN'S COMPENSATION

Bonneville County has elected to self-fund their workers compensation with claims being administered through Moreton Insurance in Boise and claims being processed with Intermountain Claims. There is a specific limit for the employer for each accident of $1,000,000. There is an aggregate limit of $2,000,000. During the fiscal year 2022 – 2023, contributions and reimbursements into the plan totaled $870,640, claims, administrative expenses and premium payments totaled $924,672 with no reimbursement receivable, leaving a cash balance of $1,601,363 plus $650,000 in the Workman's Comp Guarantee Trust. On September 30, 2023, estimated claims incurred but not reported totaled $239,491.

REQUIRED SUPPLEMENTARY INFORMATION

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
CURRENT EXPENSE FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 4,860,000	$ 4,860,000	$ 5,396,614
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	2,571,130	2,571,130	17,992,702
Charges for services	650,050	650,050	2,536,117
Investment earnings	-	-	1,219,873
Miscellaneous	32,505	32,505	296,743
Total revenues	8,113,685	8,113,685	27,442,049
EXPENDITURES			
Current:			
General government	13,122,704	13,122,704	9,744,312
Public safety	490,565	490,565	407,427
Public works	-	-	-
Health and sanitation	1,597,510	1,597,510	1,028,108
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	1,120,030	1,120,030	1,018,672
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	232,000	232,000	510,887
Total expenditures	16,562,809	16,562,809	12,709,406
Excess (deficiency) of revenues over expenditures	(8,449,124)	(8,449,124)	14,732,643
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(12,006,500)
Total other financing sources (uses)	-	-	(12,006,500)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	144,599
Net change in fund balances	(8,449,124)	(8,449,124)	2,870,742
Fund Balances, Oct. 1, 2022	32,557,561	32,557,561	32,557,561
FUND BALANCES, SEPT. 30, 2023	$ 24,108,437	$ 24,108,437	$ 35,428,303

	GAAP DIFFERENCES		GAAP BASIS
	$ 11,642	$	5,408,256
	-		-
	-		-
	(2,740,453)		15,252,249
	(2,498)		2,533,619
	762,785		1,982,658
	-		296,743
	(1,968,524)		25,473,525
	201,262		9,945,574
	-		407,427
	-		-
	-		1,028,108
	-		-
	-		-
	-		1,018,672
	-		-
	-		-
	(304,348)		206,539
	(103,086)		12,606,320
	(1,865,438)		12,867,205
	-		-
	-		-
	-		-
	-		(12,006,500)
	-		(12,006,500)
	-		144,599
	(1,865,438)		1,005,304
	-		32,557,561
	$ (1,865,438)	$	33,562,865

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	10,935,508	10,935,508	11,896,139
Charges for services	593,013	593,013	533,530
Investment earnings	-	-	-
Miscellaneous	-	-	42,809
Total revenues	11,528,521	11,528,521	12,472,478
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	7,598,500	7,598,500	7,103,142
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	4,077,000	16,077,000	9,229,361
Total expenditures	11,675,500	23,675,500	16,332,503
Excess (deficiency) of revenues over expenditures	(146,979)	(12,146,979)	(3,860,025)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	12,000,000	12,000,000
Transfers out	-	-	-
Total other financing sources (uses)	-	12,000,000	12,000,000
SPECIAL ITEM			
Proceeds from sale of capital assets	146,979	146,979	3,891
Net change in fund balances	-	-	8,143,866
Fund Balances, Oct. 1, 2022	9,674,201	9,674,201	9,674,201
FUND BALANCES, SEPT. 30, 2023	$ 9,674,201	$ 9,674,201	$ 17,818,067

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	(1,679,594)		10,216,545
	-		533,530
	-		-
	-		42,809
	(1,679,594)		10,792,884
	-		-
	-		-
	(337,597)		6,765,545
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	2,034,283		11,263,644
	1,696,686		18,029,189
	(3,376,280)		(7,236,305)
	-		-
	-		-
	-		12,000,000
	-		-
	-		12,000,000
	130,000		133,891
	(3,246,280)		4,897,586
	-		9,674,201
	$ (3,246,280)	$	14,571,787

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 27,639,964	$ 27,639,964	$ 27,719,701
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	1,419,000	1,419,000	5,673,588
Charges for services	504,666	504,666	3,472,625
Investment earnings	-	-	909,593
Miscellaneous	60,776	60,776	298,234
Total revenues	29,624,406	29,624,406	38,073,741
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	35,638,207	35,638,207	33,316,128
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,258,275	1,258,275	957,647
Total expenditures	36,896,482	36,896,482	34,273,775
Excess (deficiency) of revenues over expenditures	(7,272,076)	(7,272,076)	3,799,966
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	6,500
Transfers out	-	-	-
Total other financing sources (uses)	-	-	6,500
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	13,000
Net change in fund balances	(7,272,076)	(7,272,076)	3,819,466
Fund Balances, Oct. 1, 2022	25,908,778	25,908,778	25,908,778
FUND BALANCES, SEPT. 30, 2023	$ 18,636,702	$ 18,636,702	$ 29,728,244

	GAAP DIFFERENCES		GAAP BASIS
	$ (150,669)	$	27,569,032
	-		-
	-		-
	(96,360)		5,577,228
	-		3,472,625
	697,312		1,606,905
	(56,223)		242,011
	394,060		38,467,801
	-		-
	222,943		33,539,071
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(233,497)		724,150
	(10,554)		34,263,221
	404,614		4,204,580
	-		-
	-		-
	-		6,500
	-		-
	-		6,500
	5,800		18,800
	410,414		4,229,880
	-		25,908,778
	$ 410,414	$	30,138,658

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SANITARY LANDFILL FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Charges for services	7,468,905	7,468,905	10,643,488
Investment earnings	-	-	-
Miscellaneous	3,695	3,695	810
Total revenues	7,472,600	7,472,600	10,644,298
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	7,207,600	8,407,600	8,589,677
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	3,265,000	6,065,000	5,651,824
Total expenditures	10,472,600	14,472,600	14,241,501
Excess (deficiency) of revenues over expenditures	(3,000,000)	(7,000,000)	(3,597,203)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(3,000,000)	(7,000,000)	(3,597,203)
Fund Balances, Oct. 1, 2022	5,895,892	5,895,892	5,895,892
FUND BALANCES, SEPT. 30, 2023	$ 2,895,892	$ (1,104,108)	$ 2,298,689

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
(14,743)	10,628,745
-	-
40,000	40,810
25,257	10,669,555
-	-
-	-
-	-
193,841	8,783,518
-	-
-	-
-	-
-	-
-	-
(1,690,099)	3,961,725
(1,496,258)	12,745,243
1,521,515	(2,075,688)
-	-
-	-
-	-
-	-
-	-
1,521,515	(2,075,688)
-	5,895,892
$ 1,521,515	$ 3,820,204

BONNEVILLE COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	4,198,388
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	4,198,388
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	12,000,000	4,198,388
Total expenditures	-	12,000,000	4,198,388
Excess (deficiency) of revenues over expenditures	-	(12,000,000)	-
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	-	-	-
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(12,000,000)	-
Fund Balances, Oct. 1, 2022	-	-	-
FUND BALANCES, SEPT. 30, 2023	$ -	$ (12,000,000)	$ -

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
-	4,198,388
-	-
-	-
-	-
-	4,198,388
-	-
-	-
-	-
948,792	948,792
-	-
-	-
-	-
-	-
-	-
(948,792)	3,249,596
-	4,198,388
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
$ -	$ -

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

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

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

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

4. For the year ended September 30, 2023, actual expenditures did not exceed budgeted amounts in any of the major funds.

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

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.7881925%	$ 10,379,213	$ 21,969,880	$ 47.24%	91.38%
2016	0.8046267%	$ 16,311,019	$ 23,489,905	$ 69.44%	87.26%
2017	0.8123000%	$ 12,767,961	$ 25,155,983	$ 50.76%	90.68%
2018	0.7824583%	$ 11,541,396	$ 25,062,314	$ 46.05%	91.69%
2019	0.7695828%	$ 8,784,573	$ 25,993,585	$ 33.80%	93.79%
2020	0.7763905%	$ 18,028,814	$ 27,467,673	$ 65.64%	88.22%
2021	0.7547520%	$ (596,088)	$ 27,854,125	$ -2.14%	100.36%
2022	0.7463402%	$ 29,396,535	$ 29,134,919	$ 100.90%	83.09%
2023	0.7428962%	$ 29,646,541	$ 31,293,468	$ 94.74%	83.83%

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

Data reported is measured as of June 30.

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

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 2,546,452	$ 2,546,452	$ -	$ 22,431,595	11.35%
2016	$ 2,703,423	$ 2,703,423	$ -	$ 23,836,036	11.34%
2017	$ 2,772,571	$ 2,772,571	$ -	$ 24,400,433	11.36%
2018	$ 2,861,007	$ 2,861,007	$ -	$ 25,154,092	11.37%
2019	$ 3,021,808	$ 3,021,808	$ -	$ 26,305,267	11.49%
2020	$ 3,336,813	$ 3,336,813	$ -	$ 27,636,613	12.07%
2021	$ 3,373,160	$ 3,373,160	$ -	$ 27,947,089	12.07%
2022	$ 3,684,580	$ 3,684,580	$ -	$ 30,508,745	12.08%
2023	$ 3,867,159	$ 3,867,159	$ -	$ 32,073,680	12.06%

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

Data reported is measured as of September 30.

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2023

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, 2023. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	13.5 years
Asset valuation method	Fair Market value
Actuarial assumptions:	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of investment expenses

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SUPPLEMENTARY INFORMATION

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BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	UNCLAIMED PROPERTY	EASTERN IDAHO PUBLIC HEALTH	ROAD SPECIAL	SHERIFF REVOLVING
ASSETS				
Cash - County Treasurer	$ 218,771	$ 334,522	$ 691,447	$ 2,863
Taxes receivable	-	21,312	16,137	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	218,771	355,834	707,584	2,863
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 218,771	$ 355,834	$ 707,584	$ 2,863
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	-	19,607	14,846	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	218,771	336,227	692,738	2,863
Unassigned	-	-	-	-
TOTAL FUND BALANCES	218,771	336,227	692,738	2,863
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 218,771	$ 355,834	$ 707,584	$ 2,863

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	DISTRICT COURT	DRUG COURT	COURT INTERLOCK	COURT FACILITY
ASSETS				
Cash - County Treasurer	$ 4,489,350	$ 1,008,179	$ 25,824	$ 214,906
Taxes receivable	45,669	-	-	-
Other receivables	172,996	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	4,708,015	1,008,179	25,824	214,906
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 4,708,015	$ 1,008,179	$ 25,824	$ 214,906
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	42,015	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	4,666,000	1,008,179	25,824	214,906
Unassigned	-	-	-	-
TOTAL FUND BALANCES	4,666,000	1,008,179	25,824	214,906
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 4,708,015	$ 1,008,179	$ 25,824	$ 214,906

PARKS AND RECREATION	RIRIE RESERVOIR	SNOWMOBILE	WATERWAYS	COUNTY FAIR	STATE FAIR
$ 608,203	$ 241,977	$ 205,881	$ 83,466	$ 47,200	$ 7,628
7,194	-	-	-	1,572	198
-	-	-	-	-	-
-	-	-	-	-	-
615,397	241,977	205,881	83,466	48,772	7,826
-	-	-	-	-	-
$ 615,397	$ 241,977	$ 205,881	$ 83,466	$ 48,772	$ 7,826
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
6,618	-	-	-	1,446	182
-	-	-	-	-	-
-	-	-	-	-	-
608,779	241,977	205,881	83,466	47,326	7,644
-	-	-	-	-	-
608,779	241,977	205,881	83,466	47,326	7,644
$ 615,397	$ 241,977	$ 205,881	$ 83,466	$ 48,772	$ 7,826

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	REVALUATION	INDIGENT	CRISIS CENTER	CONSOLIDATED ELECTIONS
ASSETS				
Cash - County Treasurer	$ 1,210,887	$ 853,881	$ 222,458	$ 813,664
Taxes receivable	24,822	2,104	-	-
Other receivables	-	-	-	71,753
Prepaid expenses	-	-	-	-
TOTAL ASSETS	1,235,709	855,985	222,458	885,417
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,235,709	$ 855,985	$ 222,458	$ 885,417
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	22,836	1,936	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	1,212,873	854,049	222,458	885,417
Unassigned	-	-	-	-
TOTAL FUND BALANCES	1,212,873	854,049	222,458	885,417
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 1,235,709	$ 855,985	$ 222,458	$ 885,417

JUNIOR TUITION	INTERIM ABATEMENT	WEED CONTROL	EMERGENCY COMMUNICATIONS	VETERANS' MEMORIAL	HISTORICAL SOCIETY
$ 337,280	$ 52,462	$ 551,918	$ 5,209,738	$ 21,786	$ 71,354
-	-	6,225	-	301	-
-	-	-	125,406	-	-
-	-	-	96,886	-	-
337,280	52,462	558,143	5,432,030	22,087	71,354
-	-	-	-	-	-
$ 337,280	$ 52,462	$ 558,143	$ 5,432,030	$ 22,087	$ 71,354
$ -	$ -	$ -	$ -	$ -	$ -
-	17,000	-	-	-	-
-	17,000	-	-	-	-
-	-	5,727	-	277	-
-	-	-	96,886	-	-
-	-	-	-	-	-
337,280	35,462	552,416	5,335,144	21,810	71,354
-	-	-	-	-	-
337,280	35,462	552,416	5,432,030	21,810	71,354
$ 337,280	$ 52,462	$ 558,143	$ 5,432,030	$ 22,087	$ 71,354

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	3-B JUVENILE DETENTION	AMBULANCE	INACTIVE FUNDS	TOTALS
ASSETS				
Cash - County Treasurer	$ 1,574,645	$ 4,662,672	$ 229,732	$ 23,992,694
Taxes receivable	-	-	1	125,535
Other receivables	-	-	-	370,155
Prepaid expenses	-	-	-	96,886
TOTAL ASSETS	1,574,645	4,662,672	229,733	24,585,270
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,574,645	$ 4,662,672	$ 229,733	$ 24,585,270
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	17,000
TOTAL LIABILITIES	-	-	-	17,000
DEFERRED INFLOWS				
Revenue unavailable for use	-	-	1	115,491
FUND BALANCES				
Nonspendable	-	-	-	96,886
Restricted	-	-	-	-
Assigned	1,574,645	4,662,672	229,732	24,355,893
Unassigned	-	-	-	-
TOTAL FUND BALANCES	1,574,645	4,662,672	229,732	24,452,779
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 1,574,645	$ 4,662,672	$ 229,733	$ 24,585,270

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	UNCLAIMED PROPERTY	EASTERN IDAHO PUBLIC HEALTH	ROAD SPECIAL	SHERIFF REVOLVING
REVENUES				
Taxes	$ -	$ 997,458	$ 704,384	$ -
Miscellaneous taxes	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	185,765	-
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	5,585	-	-	-
	5,585	997,458	890,149	-
EXPENDITURES				
General government	13,839	-	-	-
Public safety	-	-	-	-
Public works	-	-	768,697	-
Health and sanitation	-	1,119,471	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	13,839	1,119,471	768,697	-
Excess (deficiency) of revenues over expenditures	(8,254)	(122,013)	121,452	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(8,254)	(122,013)	121,452	-
Fund Balances, Oct. 1, 2022	227,025	458,240	571,286	2,863
FUND BALANCES, Sept. 30, 2023	$ 218,771	$ 336,227	$ 692,738	$ 2,863

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	DISTRICT COURT	DRUG COURT	COURT INTERLOCK	COURT FACILITY
REVENUES				
Taxes	$ 2,386,026	$ -	$ -	$ -
Miscellaneous taxes	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,484,080	201,393	-	-
Charges for services	1,121,660	456,093	6,025	55,779
Investment interest	-	-	-	-
Misc. and contributions	3,306	801	-	-
	4,995,072	658,287	6,025	55,779
EXPENDITURES				
General government	5,944,518	-	-	51,111
Public safety	-	597,154	640	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	5,944,518	597,154	640	51,111
Excess (deficiency) of revenues over expenditures	(949,446)	61,133	5,385	4,668
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	149,125	-	-
Statutory transfers out	(149,125)	(26,711)	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(1,098,571)	183,547	5,385	4,668
Fund Balances, Oct. 1, 2022	5,764,571	824,632	20,439	210,238
FUND BALANCES, Sept. 30, 2023	$ 4,666,000	$ 1,008,179	$ 25,824	$ 214,906

PARKS AND RECREATION	RIRIE RESERVOIR	SNOWMOBILE	WATERWAYS	COUNTY FAIR	STATE FAIR
$ 253,493	$ -	$ -	$ -	$ 63,723	$ 8,990
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	30,680	80,405	112,027	-	-
-	277,634	-	-	-	-
-	-	-	-	-	-
2,264	4,518	349	-	-	-
255,757	312,832	80,754	112,027	63,723	8,990
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
382,756	293,239	48,835	-	70,668	11,000
-	-	-	-	-	-
-	-	-	51,079	-	-
-	-	-	-	-	-
-	-	-	-	-	-
93,589	161,530	15,537	47,833	-	-
476,345	454,769	64,372	98,912	70,668	11,000
(220,588)	(141,937)	16,382	13,115	(6,945)	(2,010)
-	-	-	-	-	-
-	-	-	-	-	-
-	6,950	800	-	-	-
(220,588)	(134,987)	17,182	13,115	(6,945)	(2,010)
829,367	376,964	188,699	70,351	54,271	9,654
$ 608,779	$ 241,977	$ 205,881	$ 83,466	$ 47,326	$ 7,644

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	REVALUATION	INDIGENT	CRISIS CENTER	CONSOLIDATED ELECTIONS
REVENUES				
Taxes	$ 1,466,755	$ 6,623	$ -	$ -
Miscellaneous taxes	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	278,578
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	105,467	22,090	-
	1,466,755	112,090	22,090	278,578
EXPENDITURES				
General government	1,358,421	-	18,482	206,364
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	671,165	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	28,021	-	-	-
	1,386,442	671,165	18,482	206,364
Excess (deficiency) of revenues over expenditures	80,313	(559,075)	3,608	72,214
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	80,313	(559,075)	3,608	72,214
Fund Balances, Oct. 1, 2022	1,132,560	1,413,124	218,850	813,203
FUND BALANCES, Sept. 30, 2023	$ 1,212,873	$ 854,049	$ 222,458	$ 885,417

JUNIOR TUITION	INTERIM ABATEMENT	WEED CONTROL	EMERGENCY COMMUNICATION	VETERANS' MEMORIAL	HISTORICAL SOCIETY
$ -	$ 44	$ 218,334	$ -	$ 11,139	$ 4
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	78,924	-	-	-
-	-	49,674	1,846,322	-	-
-	-	-	208,783	-	-
-	-	13,078	51,346	-	-
-	44	360,010	2,106,451	11,139	4
-	-	-	-	-	-
-	-	-	1,696,150	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	29,299	-
-	-	-	-	-	-
-	-	687,636	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	76,917	-	-	-
-	-	764,553	1,696,150	29,299	-
-	44	(404,543)	410,301	(18,160)	4
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	44	(404,543)	410,301	(18,160)	4
337,280	35,418	956,959	5,021,729	39,970	71,350
$ 337,280	$ 35,462	$ 552,416	$ 5,432,030	$ 21,810	$ 71,354

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	3-B JUVENILE DETENTION	AMBULANCE	INACTIVE FUND	TOTALS
REVENUES				
Taxes	$ -	$ -	$ 52	$ 6,117,025
Miscellaneous taxes	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	30,763	-	-	2,482,615
Charges for services	1,360,000	30,594	-	5,203,781
Investment interest	29,602	-	-	238,385
Misc. and contributions	2,120	3,581,581	-	3,792,505
	1,422,485	3,612,175	52	17,834,311
EXPENDITURES				
General government	-	-	-	7,592,735
Public safety	1,594,285	3,130,082	-	7,018,311
Public works	-	-	-	768,697
Health and sanitation	-	-	-	1,790,636
Culture and recreation	-	-	-	835,797
Education	-	-	-	-
Conservation and economic develop.	-	-	-	738,715
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	423,427
	1,594,285	3,130,082	-	19,168,318
Excess (deficiency) of revenues over expenditures	(171,800)	482,093	52	(1,334,007)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	149,125
Statutory transfers out	-	-	-	(175,836)
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	7,750
Excess (deficiency) of revenues over expenditures and other uses	(171,800)	482,093	52	(1,352,968)
Fund Balances, Oct. 1, 2022	1,746,445	4,180,579	229,680	25,805,747
FUND BALANCES, Sept. 30, 2023	$ 1,574,645	$ 4,662,672	$ 229,732	$ 24,452,779

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR CAPITAL PROJECT FUNDS
September 30, 2023

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

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - CAPITAL PROJECT FUNDS
For the Year Ended September 30, 2023

	JUSTICE FUND BUILDING CONST.
REVENUES	
Taxes	$ -
Fines and forfeitures	-
Licenses and permits	-
Intergovernmental revenues	-
Charges for services	-
Investment interest	-
Misc. and contributions	-
	-
EXPENDITURES	
General government	-
Public safety	-
Public works	-
Health and sanitation	-
Culture and recreation	-
Education	-
Conservation and economic develop.	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	-
	-
Excess (deficiency) of revenues over expenditures	-
OTHER FINANCIAL SOURCES (USES)	
Statutory transfers in	-
Statutory transfers out	-
Excess (deficiency) of revenues over expenditures and other uses	-
Fund Balances, Oct. 1, 2022	3,065,580
FUND BALANCES, Sept. 30, 2023	$ 3,065,580

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR DEBT SERVICE FUNDS
September 30, 2023

		LID #7
ASSETS		
Cash - County Treasurer	$	85,868
Taxes receivable		-
Special assessments receivable		188
TOTAL ASSETS		86,056
DEFERRED OUTFLOWS		-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$	86,056
LIABILITIES		
Negative cash	$	-
Warrants payable		-
Special assessment bonds payable		-
TOTAL LIABILITIES		-
DEFERRED INFLOWS		
Revenue unavailable for use		188
FUND BALANCES		
Nonspendable		-
Restricted		-
Assigned		-
Unassigned		85,868
TOTAL FUND BALANCES		85,868
TOTAL LIABILITES AND AND FUND BALANCES	$	86,056

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR DEBT SERVICE
For the Year Ended September 30, 2023

		LID # 7
REVENUES		
Taxes	$	-
Fines and forfeitures		-
Licenses and permits		-
Intergovernmental revenues		-
Charges for services		-
Investment interest		-
Misc. and contributions		1,444
		1,444
EXPENDITURES		
General government		-
Public safety		-
Public works		-
Health and sanitation		-
Culture and recreation		-
Education		-
Conservation and economic develop.		-
Debt service:		
Principal retirement		-
Interest and fiscal charges		-
Capital outlay		-
		-
Excess (deficiency) of revenues over expenditures		1,444
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in		-
Statutory transfers out		-
Excess (deficiency) of revenues over expenditures and other uses		1,444
Fund Balances, Oct. 1, 2022		84,424
FUND BALANCES, Sept. 30, 2023	$	85,868

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	JUDICAL GEN COURT TRUST	JUDICAL COURT ASST TRUST	JUDICAL DV TRUST	JUDICAL FAM COURT TRUST
ASSETS				
Cash - County Treasurer	$ 25,605	$ 49,851	$ 37,224	$ 218,765
Receivables	-	-	-	-
Prepaid expenses	1,434	-	-	-
TOTAL ASSETS	$ 27,039	$ 49,851	$ 37,224	$ 218,765
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES	27,039	49,851	37,224	218,765
TOTAL LIABILITIES AND FUND BALANCES	$ 27,039	$ 49,851	$ 37,224	$ 218,765

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	JUDICAL INTERPETER TRUST	LIGHTING DISTRICT TRUST	HEALTH INSURANCE TRUST	CAFETERIA TRUST
ASSETS				
Cash - County Treasurer	$ 85,259	$ 161,293	$ 3,739,395	$ 38,813
Receivables	-	3,697	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	$ 85,259	$ 164,990	$ 3,739,395	$ 38,813
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES	$ 85,259	164,990	3,739,395	38,813
TOTAL LIABILITIES AND FUND BALANCES	$ 85,259	$ 164,990	$ 3,739,395	$ 38,813

WORKMAN'S COMP TRUST	PUBLIC AMINISTRATION TRUST	INMATE TRUST	JAIL TRUST	TOTAL TRUST FUNDS
$ 1,601,363	$ 12,413	$ 248,913	$ 181,537	$ 6,400,431
-	-	-	-	3,697
48,548	-	-	-	49,982
$ 1,649,911	$ 12,413	$ 248,913	$ 181,537	$ 6,454,110
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
1,649,911	12,413	248,913	181,537	6,454,110
$ 1,649,911	$ 12,413	$ 248,913	$ 181,537	$ 6,454,110

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BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	JUDICAL GEN COURT TRUST	JUDICAL COURT ASST TRUST	JUDICAL DV TRUST	JUDICAL FAM COURT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	60,000	82,893	-
Charges for services	102,824	55,619	1,805	47,588
Investment interest	-	-	-	-
Misc. and contributions	3,738	-	-	-
	106,562	115,619	84,698	47,588
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	130,134	141,584	135,110	34,399
	130,134	141,584	135,110	34,399
Excess (deficiency) of revenues over expenditures	(23,572)	(25,965)	(50,412)	13,189
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	26,711	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(23,572)	(25,965)	(23,701)	13,189
Fund Balances, Oct. 1, 2022	50,611	75,816	60,925	205,576
FUND BALANCES, Sept. 30, 2023	$ 27,039	$ 49,851	$ 37,224	$ 218,765

BONNEVILLE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	JUDICAL INTERPETER TRUST	LIGHTING DISTRICT TRUST	HEALTH INSURANCE TRUST	CAFETERIA TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	4,175	-	-	-
Charges for services	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	118,071	10,154,245	352,402
	4,175	118,071	10,154,245	352,402
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	30,042	96,684	10,303,004	338,044
	30,042	96,684	10,303,004	338,044
Excess (deficiency) of revenues over expenditures	(25,867)	21,387	(148,759)	14,358
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(25,867)	21,387	(148,759)	14,358
Fund Balances, Oct. 1, 2022	111,126	143,603	3,888,154	24,455
FUND BALANCES, Sept. 30, 2023	$ 85,259	$ 164,990	$ 3,739,395	$ 38,813

WORKMAN'S COMP TRUST	PUBLIC AMINISTRATION TRUST	INMATE TRUST	JAIL TRUST	TOTAL TRUST FUNDS
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	147,068
-	-	-	-	207,836
-	-	-	-	-
870,640	-	1,270,210	9,484	12,778,790
870,640	-	1,270,210	9,484	13,133,694
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
				-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
927,207	-	1,198,769	73,661	13,408,638
927,207	-	1,198,769	73,661	13,408,638
(56,567)	-	71,441	(64,177)	(274,944)
-	-	-	-	26,711
-	-	-	-	-
(56,567)	-	71,441	(64,177)	(248,233)
1,706,478	12,413	177,472	245,714	6,702,343
$ 1,649,911	$ 12,413	$ 248,913	$ 181,537	$ 6,454,110

OTHER SUPPLEMENTARY INFORMATION

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor/Recorder			
Salaries	$ 704,950	$ 644,309	$ 60,641
Benefits	352,200	295,367	56,833
Travel	9,500	3,074	6,426
Supplies	24,400	20,338	4,062
Utilities	1,200	900	300
Repairs and maintenance	2,000	-	2,000
Professional services	2,000	926	1,074
Services	100	-	100
Contracts	1,000	-	1,000
Miscellaneous	6,310	4,015	2,295
Capital outlay	-	-	-
Department totals	1,103,660	968,929	134,731
Elections			
Salaries	185,900	146,592	39,308
Benefits	55,200	45,911	9,289
Travel	3,750	1,926	1,824
Supplies	58,900	37,932	20,968
Utilities	100	3,702	(3,602)
Professional services	-	74	(74)
Repairs and maintenance	24,500	4,189	20,311
Rent and leases	700	447	253
Miscellaneous	4,250	857	3,393
Contracts	122,500	73,333	49,167
Capital outlay	100,000	-	100,000
Department totals	555,800	314,963	240,837
Treasurer/Tax Collector			
Salaries	301,350	305,337	(3,987)
Benefits	138,200	130,548	7,652
Travel	5,000	7,891	(2,891)
Supplies	15,700	4,660	11,040
Utilities	200	-	200
Professional services	23,500	15,159	8,341
Repairs and maintenance	1,050	1,109	(59)
Services	13,125	10,442	2,683
Miscellaneous	40,950	830	40,120
Education	400	-	400
Capital outlay	-	-	-
Department totals	$ 539,475	$ 475,976	$ 63,499

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
General Operations			
Salaries	$ 399,400	$ 317,298	$ 82,102
Benefits	163,100	124,242	38,858
Travel	3,000	-	3,000
Supplies	249,000	85,922	163,078
Insurance	712,749	526,149	186,600
Utilities	53,000	34,846	18,154
Professional services	276,500	125,236	151,264
Repairs and maintenance	20,000	5,053	14,947
Fuel	200,000	3,150	196,850
Services	141,000	76,375	64,625
Miscellaneous	1,016,000	106,953	909,047
Contracts	1,546,500	1,255,917	290,583
Capital outlay	107,000	78,458	28,542
Department totals	4,887,249	2,739,599	2,147,650
County Agent			
Salaries	101,400	96,386	5,014
Benefits	60,600	40,039	20,561
Travel	14,250	8,520	5,730
Supplies	11,240	11,208	32
Utilities	3,000	3,083	(83)
Fuel	1,140	558	582
Professional services	1,800	2,400	(600)
Repairs and maintenance	5,750	7,666	(1,916)
Services	-	-	-
Miscellaneous	1,150	508	642
Contracts	5,500	7,314	(1,814)
Capital outlay	-	-	-
Department totals	205,830	177,682	28,148
Coroner			
Salaries	81,610	61,231	20,379
Benefits	30,500	22,337	8,163
Travel	6,600	3,523	3,077
Supplies	3,500	1,847	1,653
Utilities	1,500	750	750
Fuel	500	1,054	(554)
Professional services	97,850	45,345	52,505
Repairs and maintenance	1,500	99	1,401
Miscellaneous	1,450	569	881
Capital outlay	-	20,037	(20,037)
Department totals	$ 225,010	$ 156,792	$ 68,218

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Building and Grounds			
Salaries	$ 396,300	$ 315,447	$ 80,853
Benefits	239,600	164,400	75,200
Travel	60	-	60
Supplies	65,500	50,436	15,064
Utilities	107,100	110,475	(3,375)
Professional services	15,000	27,384	(12,384)
Repairs and maintenance	308,500	623,150	(314,650)
Rent and leases	1,000	-	1,000
Fuel	33,000	26,449	6,551
Contracts	112,000	126,478	(14,478)
Capital outlay	-	-	-
Department totals	1,278,060	1,444,219	(166,159)
Behavioral Health Crisis Center			
Salaries	-	-	-
Benefits	-	-	-
Client needs	-	-	-
Travel	-	-	-
County - service and supplies	350,000	-	350,000
Supplies	-	-	-
Utilities	-	-	-
Fuel	-	-	-
Professional services	1,020,000	839,869	180,131
Repairs and maintenance	2,500	51,484	(48,984)
Rent and leases	-	-	-
Services	-	-	-
Education	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Department totals	1,372,500	891,353	481,147
Commissioners			
Salaries	362,950	366,595	(3,645)
Benefits	158,500	135,637	22,863
Travel	6,500	6,299	201
Supplies	8,250	10,883	(2,633)
Utilities	2,000	2,100	(100)
Repairs and maintenance	6,000	8,750	(2,750)
Fuel	1,000	1,875	(875)
Services	-	246	(246)
Miscellaneous	1,150	2,120	(970)
Capital outlay	-	-	-
Department totals	$ 546,350	$ 534,505	$ 11,845

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Emergency Management			
Salaries	$ 111,600	$ 109,527	$ 2,073
Benefits	61,800	42,166	19,634
Travel	4,200	2,688	1,512
Fuel	12,000	8,142	3,858
Supplies	11,250	16,016	(4,766)
Utilities	4,165	4,088	77
Repairs and maintenance	5,000	652	4,348
Insurance	-	-	-
Miscellaneous	550	150	400
Grants	280,000	223,998	56,002
Capital outlay	-	-	-
Department totals	490,565	407,427	83,138
Information Technology			
Salaries	442,500	340,973	101,527
Benefits	202,000	156,649	45,351
Travel	9,350	661	8,689
Supplies	239,000	118,404	120,596
Utilities	6,310	5,590	720
Repairs and maintenance	-	11,216	(11,216)
Miscellaneous	-	21,513	(21,513)
Contracts	732,000	266,834	465,166
Capital outlay	-	336,699	(336,699)
Department totals	1,631,160	1,258,539	372,621
Assessor			
Salaries	1,127,050	1,027,847	99,203
Benefits	593,700	503,692	90,008
Travel	9,750	4,971	4,779
Supplies	44,450	22,072	22,378
Professional services	6,000	3,301	2,699
Repairs and maintenance	15,000	694	14,306
Rent and leases	-	-	-
Miscellaneous	2,750	1,262	1,488
Capital outlay	-	-	-
Department totals	$ 1,798,700	$ 1,563,839	$ 234,861

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Data Processing			
Salaries	$ 231,000	$ 193,870	$ 37,130
Benefits	121,900	83,607	38,293
Travel	9,400	1,286	8,114
Supplies	11,400	3,084	8,316
Repairs and maintenance	3,000	1,734	1,266
Utilities	570	-	570
Contracts	1,000	-	1,000
Miscellaneous	-	-	-
Capital outlay	-	-	-
Department totals	378,270	283,581	94,689
GIS Mapping			
Salaries	267,100	258,121	8,979
Benefits	147,500	127,140	20,360
Travel	19,400	19,326	74
Supplies	12,600	2,293	10,307
Utilities	2,880	1,601	1,279
Professional services	22,000	18,105	3,895
Repairs and maintenance	16,000	10,881	5,119
Services	-	-	-
Contracts	36,000	34,283	1,717
Miscellaneous	400	327	73
Capital outlay	-	-	-
Department totals	523,880	472,077	51,803
Planning and Zoning			
Salaries	515,800	480,902	34,898
Benefits	263,400	233,330	30,070
Travel	10,100	1,997	8,103
Supplies	39,500	13,004	26,496
Utilities	5,500	5,512	(12)
Professional services	4,000	1,500	2,500
Fuel	7,500	7,001	499
Education	2,400	2,011	389
Repairs and maintenance	4,400	3,234	1,166
Miscellaneous	1,600	3,124	(1,524)
Contracts	60,000	89,375	(29,375)
Capital outlay	25,000	75,693	(50,693)
Department totals	$ 939,200	$ 916,683	$ 22,517

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Veteran's Administration			
Salaries	$ 43,300	$ 40,032	$ 3,268
Benefits	33,000	21,753	11,247
Travel	1,300	643	657
Supplies	3,500	449	3,051
Contracts	6,000	5,000	1,000
Department totals	87,100	67,877	19,223
Court Clerks			
Salaries	-	26,115	(26,115)
Benefits	-	9,250	(9,250)
Department totals	-	35,365	(35,365)
TOTAL CURRENT EXPENSE	$ 16,562,809	$ 12,709,406	$ 3,853,403
ARPA			
Capital outlay	$ 12,000,000	$ 4,198,388	$ 7,801,612
Total ARPA	$ 12,000,000	$ 4,198,388	$ 7,801,612

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
UNCLAIMED PROPERTY			
Miscellaneous	$ -	$ 13,839	$ (13,839)
Total Unclaimed Property	$ -	$ 13,839	$ (13,839)
EASTERN IDAHO PUBLIC HEALTH			
Miscellaneous	$ 1,119,470	1,119,471	(1)
Total Unclaimed Property	$ 1,119,470	$ 1,119,471	$ (1)
ROAD AND BRIDGE			
Salaries	$ 2,167,900	$ 2,088,881	$ 79,019
Benefits	1,211,300	1,095,622	115,678
Travel	17,000	9,420	7,580
Supplies	1,277,000	1,002,669	274,331
Utilities	39,200	37,841	1,359
Fuel	436,500	471,170	(34,670)
Professional services	1,052,500	1,044,777	7,723
Repairs and maintenance	1,219,000	1,219,231	(231)
Rent and leases	67,500	44,860	22,640
Services	31,100	13,488	17,612
Miscellaneous	11,500	3,099	8,401
Contracts	68,000	72,084	(4,084)
Capital outlay	16,077,000	9,229,361	6,847,639
Total Road and Bridge	$ 23,675,500	$ 16,332,503	$ 7,342,997
ROAD AND BRIDGE SPECIAL			
Supplies	$ 800,000	$ 768,697	$ 31,303
Total Road and Bridge Special	$ 800,000	$ 768,697	$ 31,303
JUSTICE FUND BUILDING CONSTRUCTION			
Repairs and maintenance	$ 120,000	$ -	$ 120,000
Capital outlay	-	-	-
Total Justice Fund Building Construction	$ 120,000	$ -	$ 120,000

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Juvenile Detention			
Contracts	$ 1,000,000	$ 1,000,000	$ -
Department totals	1,000,000	1,000,000	-
Prosecuting Attorney			
Salaries	1,754,200	1,556,415	197,785
Benefits	796,700	584,737	211,963
Travel	18,800	80,520	(61,720)
Supplies	26,975	61,251	(34,276)
Utilities	8,000	3,978	4,022
Fuel	-	-	-
Professional services	23,000	119,305	(96,305)
Repairs and maintenance	6,600	15,170	(8,570)
Rent and leases	6,000	3,833	2,167
Services	4,600	14,038	(9,438)
Miscellaneous	164,506	26,395	138,111
Contracts	30,000	2,142	27,858
Transcripts	10,000	1,449	8,551
Education	7,000	5,545	1,455
Capital outlay	-	-	-
Department totals	2,856,381	2,474,778	381,603
Public Defender			
Salaries	1,121,200	1,147,444	(26,244)
Benefits	520,200	507,631	12,569
Travel	13,000	16,299	(3,299)
Supplies	30,250	28,114	2,136
Utilities	3,600	795	2,805
Fuel	400	10	390
Professional services	124,000	190,673	(66,673)
Repairs and maintenance	500	96	404
Miscellaneous	34,075	48,256	(14,181)
Services	13,200	13,361	(161)
Transcripts	3,000	3,680	(680)
Education	8,500	4,643	3,857
Capital outlay	-	-	-
Department totals	$ 1,871,925	$ 1,961,002	$ (89,077)

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Public Defender - Auxiliary			
Salaries	$ 137,900	$ 122,483	$ 15,417
Benefits	71,000	62,790	8,210
Travel	8,500	237	8,263
Supplies	5,100	7,569	(2,469)
Utilities	-	150	(150)
Professional services	7,500	-	7,500
Repairs and maintenance	2,000	1,313	687
Transcripts	1,000	-	1,000
Miscellaneous	3,200	722	2,478
Education	1,000	1,375	(375)
Services	250	-	250
Capital outlay	-	-	-
Department totals	237,450	196,639	40,811
Public Defender - Conflict			
Salaries	266,800	275,787	(8,987)
Benefits	124,200	112,001	12,199
Travel	10,750	1,490	9,260
Supplies	9,850	7,407	2,443
Utilities	450	-	450
Professional services	8,500	1,869	6,631
Repairs and maintenance	4,950	1,269	3,681
Services	250	33	217
Transcripts	1,000	-	1,000
Miscellaneous	3,100	1,489	1,611
Education	2,900	1,670	1,230
Department totals	432,750	403,015	29,735
Clerk of the District Court			
Salaries	311,600	239,160	72,440
Benefits	167,300	126,272	41,028
Department totals	478,900	365,432	113,468
Sheriff's Revolving Grants			
Salaries	301,550	250,525	51,025
Benefits	105,900	107,356	(1,456)
Supplies	93,894	113,155	(19,261)
Repairs and maintenance	30,432	2,331	28,101
Miscellaneous	263,273	188,857	74,416
Contracts	152,065	58,836	93,229
Education	15,000	54,835	(39,835)
Capital outlay	150,000	58,442	91,558
Department totals	$ 1,112,114	$ 834,337	$ 277,777

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Ammon Law Enforcement Contract			
Salaries	$ 816,800	$ 855,860	$ (39,060)
Benefits	418,900	401,915	16,985
Travel	-	9,624	(9,624)
Supplies	3,450	42,798	(39,348)
Utilities	1,105	30,089	(28,984)
Professional services	-	3,125	(3,125)
Repairs and maintenance	1,500	1,050	450
Services	60,000	14,525	45,475
Miscellaneous	566,979	187,916	379,063
Contracts	180,566	180,566	-
Capital outlay	51,000	51,000	-
Department totals	2,100,300	1,778,468	321,832
Court Security			
Salaries	656,900	621,286	35,614
Benefits	309,400	308,118	1,282
Supplies	11,600	5,119	6,481
Utilities	4,650	4,604	46
Repairs and maintenance	9,121	-	9,121
Miscellaneous	50	-	50
Capital outlay	-	-	-
Department totals	991,721	939,127	52,594
Jail			
Salaries	5,118,200	5,333,620	(215,420)
Benefits	2,541,800	2,447,459	94,341
Travel	42,500	59,590	(17,090)
Supplies	786,609	941,824	(155,215)
Utilities	92,287	103,427	(11,140)
Professional services	117,874	342,002	(224,128)
Repairs and maintenance	208,600	128,826	79,774
Education	-	302	(302)
Services	4,000	6,275	(2,275)
Miscellaneous	1,650	741	909
Contracts	950,268	763,658	186,610
Fuel	76,100	103,153	(27,053)
Capital outlay	129,000	-	129,000
Department totals	$ 10,068,888	$ 10,230,877	$ (161,989)

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
Jail - IDOC			
Salaries	$ 663,900	$ 348,459	$ 315,441
Benefits	406,900	164,837	242,063
Travel	-	-	-
Supplies	152,828	175,389	(22,561)
Department totals	1,223,628	688,685	534,943
Law Enforcement			
Salaries	6,730,550	6,680,485	50,065
Benefits	3,185,600	2,985,005	200,595
Travel	146,750	248,201	(101,451)
Supplies	719,285	727,234	(7,949)
Utilities	128,755	122,276	6,479
Professional services	73,590	93,952	(20,362)
Repairs and maintenance	207,010	246,585	(39,575)
Rent and leases	10,930	11,546	(616)
Miscellaneous	44,860	29,712	15,148
Contracts	203,075	177,846	25,229
Services	20,930	13,083	7,847
Fuel	282,215	270,440	11,775
Capital outlay	978,275	906,647	71,628
Department totals	12,731,825	12,513,012	218,813
General Justice			
Supplies	30,000	30,000	-
Professional Services	-	-	-
Educaton	-	-	-
Miscellaneous	700,000	-	700,000
Capital outlay	100,000	-	100,000
Department totals	830,000	30,000	800,000
Wood Pilot Project Grant			
Salaries	203,400	186,428	16,972
Benefits	104,000	74,043	29,957
Supplies	7,500	2,190	5,310
Travel	10,000	7,289	2,711
Utilities	2,500	1,350	1,150
Professional services	413,860	384,431	29,429
Repairs and maintenance	-	-	-
Miscellaneous	57,900	30,297	27,603
Contracts	161,440	172,375	(10,935)
Education	-	-	-
Department totals	960,600	858,403	102,197
Total Justice Fund	$ 36,896,482	$ 34,273,775	$ 2,622,707

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SHERIFF'S REVOLVING EXPENSE			
Miscellaneous	$ -	$ -	$ -
Total Sheriff's Revolving Expense	$ -	$ -	$ -
DISTRICT COURT			
Juvenile Grants			
Travel	$ 9,000	$ -	$ 9,000
Professional services	100,000	21,928	78,072
Miscellaneous	35,500	-	35,500
Capital outlay	-	-	-
Department totals	$ 144,500	$ 21,928	$ 122,572
General			
Salaries	$ 1,593,800	$ 1,506,310	$ 87,490
Benefits	811,800	796,707	15,093
Travel	30,525	20,882	9,643
Supplies	104,800	80,419	24,381
Utilities	6,500	5,400	1,100
Repairs and maintenance	8,000	1,654	6,346
Fuel	-	-	-
Professional services	434,268	421,749	12,519
Rent and leases	25,000	23,456	1,544
Miscellaneous	35,050	12,704	22,346
Services	2,000	674	1,326
Transcripts	30,000	20,955	9,045
Contracts	89,912	83,367	6,545
Education	7,800	2,834	4,966
Capital outlay	-	-	-
Department totals	3,179,455	2,977,111	202,344
Substance Use Disorder			
Salaries	42,300	39,143	3,157
Benefits	30,900	21,100	9,800
Travel	7,000	1,436	5,564
Supplies	2,000	-	2,000
Professional services	2,000	35	1,965
Utilities	1,500	450	1,050
Miscellaneous	5,000	-	5,000
Department totals	$ 90,700	$ 62,164	$ 28,536

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (Continued)			
Adult Probation			
Salaries	$ 829,800	$ 818,205	$ 11,595
Benefits	415,500	403,035	12,465
Travel	10,000	2,205	7,795
Supplies	17,500	12,648	4,852
Utilities	10,500	7,173	3,327
Fuel	1,500	1,207	293
Professional services	57,500	87,023	(29,523)
Repairs and maintenance	2,500	2,460	40
Rent and leases	4,500	-	4,500
Education	1,000	507	493
Miscellaneous	1,625	648	977
Contracts	2,000	1,804	196
Department totals	1,353,925	1,336,915	17,010
Juvenile - General			
Salaries	959,000	833,183	125,817
Benefits	548,500	424,923	123,577
Travel	26,000	3,224	22,776
Supplies	35,500	9,907	25,593
Utilities	12,000	8,302	3,698
Professional services	230,000	141,383	88,617
Repairs and maintenance	12,000	5,408	6,592
Rent and leases	7,500	4,000	3,500
Miscellaneous	108,800	25,634	83,166
Services	500	223	277
Contracts	140,000	90,213	49,787
Capital outlay	-	-	-
Department totals	2,079,800	1,546,400	533,400
Total District Court	$ 6,848,380	$ 5,944,518	$ 903,862
DRUG COURT			
Salaries	$ 113,600	$ 107,625	$ 5,975
Benefits	72,200	58,699	13,501
Travel	98,300	30,376	67,924
Supplies	16,250	6,294	9,956
Utilities	1,440	1,125	315
Education	1,550	612	938
Professional services	42,000	13,151	28,849
Drug tests	296,800	248,214	48,586
Miscellaneous	34,800	24,908	9,892
Contracts	108,000	107,800	200
Capital outlay	-	-	-
Total Drug Court	$ 784,940	$ 598,804	$ 186,136

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COURT INTERLOCK DEVICE			
Travel	$ -	$ -	$ -
Supplies	17,000	-	17,000
Professional services	13,000	640	12,360
Total Court Interlock Device	$ 30,000	$ 640	$ 29,360
COURT FACILITIES			
Repairs and maintenance	$ -	$ 51,111	$ (51,111)
Capital outlay	100,000	-	100,000
Total Court Facilities	$ 100,000	$ 51,111	$ 48,889
PARKS AND RECREATION			
General			
Salaries	$ 281,500	$ 274,997	$ 6,503
Benefits	137,400	124,121	13,279
Travel	1,300	2,281	(981)
Supplies	24,700	-	24,700
Utilities	6,750	14,053	(7,303)
Professional services	400	179	221
Fuel	34,800	8,588	26,212
Repairs and maintenance	16,200	6,237	9,963
Services	3,100	3,310	(210)
Miscellaneous	8,000	2,500	5,500
Contracts	5,000	3,579	1,421
Capital outlay	107,000	36,500	70,500
Total Parks and Recreation	$ 626,150	$ 476,345	$ 149,805
RIRIE RESERVOIR			
General			
Salaries	$ 58,600	$ 52,048	$ 6,552
Benefits	8,000	6,504	1,496
Supplies	18,750	27,698	(8,948)
Utilities	10,000	19,525	(9,525)
Professional services	1,500	4,137	(2,637)
Fuel	11,500	35,135	(23,635)
Rent and leases	1,000	3,440	(2,440)
Repairs and maintenance	15,500	71,067	(55,567)
Services	1,000	284	716
Contracts	14,000	11,607	2,393
Insurance	100	-	100
Capital outlay	343,000	216,374	126,626
Total Ririe Reservoir	$ 482,950	$ 447,819	$ 35,131

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SNOWMOBILE			
Salaries	$ 35,000	$ -	$ 35,000
Benefits	5,400	1,600	3,800
Travel	950	-	950
Supplies	24,800	263	24,537
Utilities	1,100	1,833	(733)
Fuel	26,000	15,341	10,659
Rent and leases	1,250	500	750
Repairs and maintenance	47,600	25,111	22,489
Contracts	1,800	3,900	(2,100)
Capital outlay	-	15,024	(15,024)
Total Snowmobile	$ 143,900	$ 63,572	$ 80,328
WATERWAYS			
Salaries	$ 30,000	$ 39,928	$ (9,928)
Benefits	4,800	4,551	249
Travel	400	-	400
Supplies	25,100	-	25,100
Utilities	400	308	92
Fuel	7,000	452	6,548
Repairs and maintenance	27,700	1,736	25,964
Rent and leases	3,000	-	3,000
Contracts	9,000	-	9,000
Miscellaneous	22,000	-	22,000
Capital outlay	185,000	51,937	133,063
Total Waterways	$ 314,400	$ 98,912	$ 215,488
BONNEVILLE COUNTY FAIR BOARD			
Salaries	$ 22,300	$ 21,132	S 1,168
Benefits	3,400	2,656	744
Miscellaneous	46,880	46,880	-
Total Bonneville County Fair Board	$ 72,580	$ 70,668	$ 1,912
EASTERN IDAHO STATE FAIR			
Miscellaneous	$ 11,000	$ 11,000	$ -
Total Eastern Idaho State Fair	$ 11,000	$ 11,000	$ -
REVALUATION			
Salaries	$ 1,026,500	$ 870,817	$ 155,683
Benefits	532,700	421,488	111,212
Travel	24,660	19,498	5,162
Supplies	43,000	35,945	7,055
Fuel	6,000	3,043	2,957
Repairs and maintenance	10,950	2,086	8,864
Education	1,250	-	1,250
Miscellaneous	5,100	5,470	(370)
Capital outlay	30,000	28,021	1,979
Total Revaluation	$ 1,680,160	$ 1,386,442	$ 293,718

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT			
Salaries	$ 33,700	$ 22,198	$ 11,502
Benefits	3,400	4,353	(953)
Travel	4,400	-	4,400
Supplies	7,200	793	6,407
Utilities	900	-	900
Professional services	822,137	583,402	238,735
Repairs and maintenance	2,000	45	1,955
Rent and leases	10,000	-	10,000
Miscellaneous	96,500	60,374	36,126
Contracts	10,000	-	10,000
Transcripts	300	-	300
Total Indigent	$ 990,537	$ 671,165	$ 319,372
SANITARY LANDFILL			
Salaries	$ 2,253,400	$ 2,083,686	$ 169,714
Benefits	1,200,900	1,111,156	89,744
Travel	9,000	3,866	5,134
Supplies	109,000	83,149	25,851
Utilities	40,800	47,412	(6,612)
Fuel	670,000	641,555	28,445
Professional services	209,000	266,084	(57,084)
Repairs and maintenance	1,856,000	2,644,206	(788,206)
Rent and leases	415,000	445,476	(30,476)
Services	6,000	7,572	(1,572)
Miscellaneous	3,500	1,336	2,164
Contracts	1,635,000	1,254,179	380,821
Capital outlay	6,065,000	5,651,824	413,176
Total Solid Waste	$ 14,472,600	$ 14,241,501	$ 231,099
CONSOLIDATED ELECTIONS			
Salaries	$ 81,500	$ 73,366	$ 8,134
Benefits	55,700	41,157	14,543
Travel	3,500	978	2,522
Supplies	43,600	11,285	32,315
Utilities	-	1,263	(1,263)
Professional services	3,500	8	3,492
Repairs and maintenance	54,500	1,879	52,621
Rent and leases	900	-	900
Services	12,000	3,016	8,984
Miscellaneous	5,500	6,128	(628)
Contracts	150,000	67,284	82,716
Capital outlay	-	-	-
Total Consolidated Elections	$ 410,700	$ 206,364	$ 204,336

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CRISIS CENTER			
Miscellaneous	$ 60,000	$ 18,482	$ 41,518
Total Crisis Center	$ 60,000	$ 18,482	$ 41,518
JUNIOR COLLEGE TUITION			
Education	$ -	$ -	$ -
Miscellaneous	-	-	-
Total Junior College Tuition	$ -	$ -	$ -
WEEDS			
General			
Salaries	$ 249,700	$ 221,489	$ 28,211
Benefits	136,300	108,615	27,685
Travel	2,900	3,003	(103)
Supplies	163,050	179,726	(16,676)
Utilities	4,255	2,379	1,876
Fuel	23,250	13,852	9,398
Professional services	200	498	(298)
Repairs and maintenance	36,140	32,913	3,227
Rent and leases	1,200	-	1,200
Miscellaneous	550	4,351	(3,801)
Services	3,200	2,138	1,062
Education	3,000	2,348	652
Capital outlay	55,000	65,722	(10,722)
Department totals	$ 678,745	$ 637,034	$ 41,711
Noxious Weeds			
Travel	$ 3,000	$ 450	$ 2,550
Supplies	104,050	92,076	11,974
Utilities	2,240	155	2,085
Repairs and maintenance	15,200	19,907	(4,707)
Services	1,500	1,152	348
Education	2,450	485	1,965
Miscellaneous	600	150	450
Capital outlay	-	994	(994)
Department totals	129,040	115,369	13,671
Total Weeds	$ 807,785	$ 752,403	$ 55,382

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EMERGENCY COMMUNICATIONS			
Salaries	$ 585,100	$ 543,021	$ 42,079
Benefits	249,000	220,748	28,252
Travel	40,000	11,652	28,348
Supplies	145,000	21,859	123,141
Utilities	191,000	183,715	7,285
Fuel	6,200	4,232	1,968
Professional services	45,000	28,765	16,235
Repairs and maintenance	53,500	155,554	(102,054)
Rent and leases	35,000	40,579	(5,579)
Miscellaneous	42,000	300	41,700
Contracts	540,420	408,375	132,045
Education	8,000	136	7,864
Capital outlay	950,000	141,538	808,462
Total Emergency Communications	$ 2,890,220	$ 1,760,474	$ 1,129,746
VETERANS' MEMORIAL			
Miscellaneous	$ 31,000	$ 29,299	$ 1,701
Total Veterans' Memorial	$ 31,000	$ 29,299	$ 1,701
HISTORICAL SOCIETY			
Miscellaneous	$ -	$ -	$ -
Total Historical Society	$ -	$ -	$ -
3-B JUVENILE DETENTION CENTER			
Salaries	1,048,900	936,186	112,714
Benefits	456,200	413,251	42,949
Travel	3,600	2,124	1,476
Supplies	31,750	25,983	5,767
Utilities	12,500	12,506	(6)
Fuel	9,900	9,276	624
Professional services	62,500	66,320	(3,820)
Repairs and maintenance	14,300	16,695	(2,395)
Rent and leases	1,500	972	528
Education	2,100	1,215	885
Services	50	-	50
Contracts	64,000	53,531	10,469
Miscellaneous	5,000	200	4,800
Capital outlay	75,000	56,026	18,974
Total 3-B Juvenile Detention Center	$ 1,787,300	$ 1,594,285	$ 193,015

BONNEVILLE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE DISTRCT			
Contracts	$ 3,094,660	$ 3,094,660	$ -
Miscellaneous	100,000	35,422	64,578
Total Ambulance District	$ 3,194,660	$ 3,130,082	$ 64,578
TOTAL SPECIAL REVENUE	$ 110,350,714	$ 88,260,559	$ 22,090,155
DEBT SERVICE			
Miscellaneous	$ -	$ -	$ -
Total Debt Service	$ -	$ -	$ -
TOTAL DEBT SERVICE FUND TYPES	$ -	$ -	$ -
TOTAL GOVERNMENTAL FUND TYPES	$ 126,913,523	$ 100,969,965	$ 25,943,558

BONNEVILLE COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2023

Total expenditures - budgetary basis	$	100,969,965
Capital assets acquired from sale of assets		195,700
Expenditures reclassified as prepaid expenses		(183,764)
Expenditures associated with accounts payable at year end		28,778
Total expenditures - GAAP basis	$	101,010,679

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bonneville County, Idaho as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Bonneville County, Idaho's basic financial statements, and have issued our report thereon dated October 30, 2024.

Internal Control Over Financial Reporting

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

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

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

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

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Idaho Falls • Rexburg

Compliance and Other Matters

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

Purpose of this Report

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
October 30, 2024

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bonneville County's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bonneville County's major federal programs for the year ended September 30, 2023. Bonneville County's major federal programs are identified in the summary of auditor's results section of accompanying schedule of findings and questioned costs.

In our opinion, Bonneville County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain a reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bonneville County, Idaho's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
October 30, 2024

BONNEVILLE COUNTY - STATE OF IDAHO
SCHEDULE OF FEDERAL AWARDS
MODIFIED CASH BASIS
For the Year Ended September 30, 2023

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROVIDED TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
INDIRECT GRANTS				
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Idaho State Superintendent of Public Instruction				
School Breakfast - Supt. of Public Instruction	10.553	2021,202222N119947	$ -	$ 7,850
National School Lunch - Supt. of Public Instruction	10.555	2021,202222N119947		14,804
Total Cluster			-	22,654
Passed through the Idaho Department of Lands				
Hazardous Fuel Reduction	10.697	18-DG-11046000-608	-	65,371
Total - U. S. Department of Agriculture			-	88,025
DEPARTMENT OF JUSTICE				
Passed through Idaho State Police				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PJA21GG01444JAGX	-	52,660
		2020-DJ-BX-0599		37,097
		15JCOPS22GG03532UHPX	-	806
Total Cluster			-	90,563
Passed through the Idaho Attorney General				
Missing Children	16.543		-	4,656
Total - Department of Justice			-	95,219
DEPARTMENT OF TRANSPORTATION				
Passed through the Idaho Department of Transportation				
State and Community Highway Safety	20.600	260	-	9,252
National Priority Safety Programs	20.616	260	-	482
Total Cluster			-	9,734
Total - Department of Transportation			-	9,734
DEPARTMENT OF HOMELAND SECURITY				
Passed through the Idaho Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	14.01.16	-	41,602
Passed through the Idaho Military Division				
Emergency Management Performance	97.042	EMS2020EP00003	-	39,277
		EMS2020EP00005	-	83,206
Homeland Security Grant	97.067	EMW2020SS00070	-	44,650
		EMW2021SS00082	-	63,580
		EMW2022SS00109	-	1,633
		EMS2021EP00006	-	15,000
Total - Department of Homeland Security			-	288,948
OTHER DIRECT GRANTS				
DEPARTMENT OF TREASURY				
Coronavirus State and Local Fiscal Recovery	21.027		-	4,198,388
Total - Department of Treasury			-	4,198,388
TOTAL FEDERAL AWARDS			$ -	$ 4,680,314

BONNEVILLE COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED CASH BASIS
For the Year Ended September 30, 2023

NOTE 1- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Bonneville County, Idaho under programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Bonneville County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bonneville County, Idaho.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3- DE MINIMIS INDIRECT COST RATE

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

BONNEVILLE COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of Major Programs:

21.027	Coronavirus State and Local Fiscal Recovery	$ 4,198,388

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

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

BONNEVILLE COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2023

PRIOR YEAR FEDERAL AWARD QUESTIONED COSTS

None

FINDINGS

None