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

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

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

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Caribou County, Idaho as of September 30, 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 Caribou County, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer's share of net pension liability PERSI – Base Plan, schedule of employer contributions PERSI – Base Plan, and budgetary comparison information on pages 34 through 41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting

Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated March 11, 2024, on our consideration of Caribou County, Idaho 's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Caribou County, Idaho's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caribou County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Rexburg, Idaho
March 11, 2024

FINANCIAL SECTION

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

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 21,978,752	$ 21,978,752
Taxes receivable	182,024	182,024
Receivables	-	-
Capital Assets		
Land and improvements not being depreciated	8,000	8,000
Buildings	7,554,835	7,554,835
Equipment and furniture	14,480,834	14,480,834
Right-of-use leased assets	515,066	515,066
Less: accumulated depreciation	(11,692,127)	(11,692,127)
Less: accumulated amortization	(164,205)	(164,205)
Total Capital Assets	10,702,403	10,702,403
TOTAL ASSETS	33,053,034	33,053,034
DEFERRED OUTFLOWS OF RESOURCES		
Pension	1,368,931	1,368,931
Unamortized bond issue costs	37,264	37,264
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,406,195	1,406,195
LIABILITIES		
Warrants payable	390,311	390,311
Other accrued liabilities	159,416	159,416
Long-term liabilities		
Due within one year		
Bonds, finance leases and contracts	160,000	160,000
Right-of-use operating lease	47,662	47,662
Accrued interest	20,170	20,170
Compensated absences	100,000	100,000
Due in more than one year		
Bonds, capital leases and contracts	1,500,000	1,500,000
Right-of-use operating lease	257,901	257,901
Pension liability	3,777,998	3,777,998
Compensated absences	63,933	63,933
Landfill closure costs	1,296,787	1,296,787
TOTAL LIABILITIES	7,774,178	7,774,178
DEFERRED INFLOWS OF RESOURCES		
Unamortized bond premium	265,755	265,755
Pension	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	265,755	265,755
NET POSITION		
Invested in capital assets, net of related debt	7,419,883	7,419,883
Restricted for:		
Other projects	17,392,991	17,392,991
Unrestricted	1,606,422	1,606,422
TOTAL NET POSITION	$ 26,419,296	$ 26,419,296

CARIBOU 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	$ 3,470,763	$ 205,605	$ -	$ -
Public safety	4,300,751	961,593	177,163	-
Public works	4,645,157	4,529	552	-
Health, welfare and sanitation	1,322,153	139,534	-	254,790
Culture and recreation	129,438	-	13,619	-
Interest on Long-term debt	128,725	-	-	-
Conservation/economic development	404,736	3,656	-	-
TOTAL GOVERNMENTAL ACTIVITIES	14,401,723	1,314,917	191,334	254,790
TOTAL PRIMARY GOVERNMENT	$ 14,401,723	$ 1,314,917	$ 191,334	$ 254,790

General revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for specific purposes
Public service taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Miscellaneous
Special item - gain (loss) on sale of asset
Transfers

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position

Net Position, October 1, 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
$ (3,265,158)	$ (3,265,158)
(3,161,995)	(3,161,995)
(4,640,076)	(4,640,076)
(927,829)	(927,829)
(115,819)	(115,819)
(128,725)	(128,725)
(401,080)	(401,080)
(12,640,682)	(12,640,682)
(12,640,682)	(12,640,682)
2,145,500	2,145,500
4,787,306	4,787,306
876,764	876,764
6,253,570	6,253,570
378,447	378,447
500,530	500,530
-	-
(36,196)	(36,196)
14,905,921	14,905,921
2,265,239	2,265,239
24,154,057	24,154,057
$ 26,419,296	$ 26,419,296

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

	GENERAL FUND	ROAD & BRIDGE	PILT
ASSETS			
Cash and cash equivalents	$ 4,205,300	$ 2,762,450	$ 4,684,621
Taxes receivable, net	46,315	12,686	-
Receivable from other governments	-	-	-
TOTAL ASSETS	$ 4,251,615	$ 2,775,136	$ 4,684,621
LIABILITIES, DEFERRED AND FUND BALANCES			
Liabilities:			
Warrants payable	$ 117,069	$ 64,731	$ 14,005
Accounts payable	-	-	-
Other accrued expenses	40,905	38,776	-
TOTAL LIABILITIES	157,974	103,507	14,005
DEFERRED INFLOWS OF RESOURCES			
Revenues unavailable for use	43,537	12,029	-
FUND BALANCES			
Assigned to:			
Debt service	-	-	-
Other purposes	-	2,659,600	4,670,616
Unassigned	4,050,104	-	-
TOTAL FUND BALANCES	4,050,104	2,659,600	4,670,616
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 4,251,615	$ 2,775,136	$ 4,684,621

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

	JUSTICE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$	2,047,805	$ 8,278,576	$ 21,978,752
	48,164	74,859	182,024
	-	189,855	189,855
$	2,095,969	$ 8,543,290	$ 22,350,631
$	89,852	$ 104,654	$ 390,311
	-	-	-
	58,490	21,245	159,416
	148,342	125,899	549,727
	45,174	257,069	357,809
	-	344,471	344,471
	1,902,453	7,815,851	17,048,520
	-	-	4,050,104
	1,902,453	8,160,322	21,443,095
$	2,095,969	$ 8,543,290	$ 22,350,631

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CARIBOU 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	$	21,443,095
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		10,702,403
Certain deferred outflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		1,431,703
Certain deferred inflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		(265,755)
Some liabilities, (such as Capital Lease Contract Payable, Long-term Compensated Absences, Pension Liability, Landfill Closure Costs, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(6,892,150)
Net Position of Governmental Activities in the Statement of Net Position	$	26,419,296

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

	GENERAL FUND	ROAD & BRIDGE	PILT
REVENUES			
Property taxes	$ 2,068,844	$ 505,707	$ -
Fees and fines	-	-	-
Licenses and permits	4,802	-	-
Intergovernmental	585,368	3,221,609	637,923
Charges for services	218,639	599,512	-
Investment earnings	378,447	-	-
Miscellaneous	-	-	-
	3,256,100	4,326,828	637,923
EXPENDITURES			
General government	1,419,274	-	5,000
Public safety	621,517	-	-
Public works	273,314	3,564,476	299,360
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Conservation/economic development	154,818	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	105,845	245,000	-
	2,574,768	3,809,476	304,360
Excess (deficiency) of revenues over expenditures	681,332	517,352	333,563
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Other use	-	-	-
Transfers in	6,079	-	-
Transfers out	(663)	(39,800)	(44)
	5,416	(39,800)	(44)
SPECIAL ITEM			
Proceeds from sale of land	-	-	-
Net change in fund balances	686,748	477,552	333,519
Fund Balances, Oct. 1, 2022	3,363,356	2,182,048	4,337,097
FUND BALANCES, SEPT. 30, 2023	$ 4,050,104	$ 2,659,600	$ 4,670,616

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

	JUSTICE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$	2,228,799	$ 2,094,933	$ 6,898,283
	-	81,934	81,934
	-	-	4,802
	563,381	1,154,491	6,162,772
	960,074	737,990	2,516,215
	-	-	378,447
	-	333,506	333,506
	3,752,254	4,402,854	16,375,959
	-	1,161,144	2,585,418
	3,230,594	113,587	3,965,698
	-	479,340	4,616,490
	-	1,228,744	1,228,744
	-	266,498	266,498
	-	274,449	429,267
	251,939	-	251,939
	88,019	-	88,019
	-	338,928	689,773
	3,570,552	3,862,690	14,121,846
	181,702	540,164	2,254,113
	-	-	-
	-	-	-
	-	-	-
	-	-	6,079
	(86)	(1,682)	(42,275)
	(86)	(1,682)	(36,196)
	-	-	-
	181,616	538,482	2,217,917
	1,720,837	7,621,840	19,225,178
$	1,902,453	$ 8,160,322	$ 21,443,095

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

Net change in fund balances - total governmental funds:	$	2,217,917
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
This is the amount by which capital outlays $1,161,662 exceeded depreciation $1,096,859 in the current period.		64,803
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.		357,809
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.		160,000
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Compensated absences not reflected on Governmental funds		42,666
Deferred outflows of resources not reflected on Governmental funds		(704,670)
Deferred inflows of resources not reflected on Governmental funds		(63,554)
Net pension liability not reflected on Governmental funds		186,088
Accrued interest not reflected on Governmental funds		4,180
Change in net position of governmental activities	$	2,265,239

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 901,792	$ 2,288,420
Receivable	-	144,996
TOTAL ASSETS	901,792	2,433,416
LIABILITIES		
Warrants payable	28,476	140,623
Payable to the State of Idaho	-	-
Payable to other governments	-	2,032,242
TOTAL LIABILITIES	28,476	2,172,865
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 873,316	$ 260,551

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ 4,995,221
Licenses and permits	8,604	-
Intergovernmental revenues	440,562	1,651,625
Charges for services	396,081	-
Fines and forfeitures	-	169,563
Miscellaneous and contributions	125,532	-
Transfers from other funds	-	37,908
Total additions	970,779	6,854,317
DEDUCTIONS		
Trust operating expenses	941,506	6,957,404
Transfer to other funds	-	1,713
Total deductions	941,506	6,959,117
Change in net assets	29,273	(104,800)
Net position - October 1, 2022	844,043	365,351
Net position - September 30, 2023	$ 873,316	$ 260,551

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

NOTES TO THE FINANCIAL STATEMENTS

CARIBOU COUNTY - STATE OF IDAHO
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For the Year Ended September 30, 2023

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

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

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

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

B. REPORTING ENTITY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road & Bridge Fund** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User proceeds and also from general property tax revenues.
- **PILT** – This fund accounts for the payments in lieu of taxes that the county receives.
- **Justice Fund –** This fund accounts for the operations of the law enforcement activities and is funded primarily from property taxes and user fees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental Fund Types

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

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

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

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

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County does not have any enterprise funds except the component unit.

Fiduciary Fund Types

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

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

Cash and Investments

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

Receivables

Receivables include accrued amounts for sales taxes and delinquent property taxes. Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2023 are classified as deferred inflows of resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

The County defines a capital asset as an asset with an initial cost of $5,000 or more for equipment, $15,000 or more for vehicles, $50,000 or more for land and buildings and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

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

Building, equipment, infrastructure, and other depreciable assets are depreciated using the straight-line method over the following estimated useful lives of 5 to 70 years.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Long-term Obligations

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

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

Net Position/Fund Balances

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1) Formulation of subsequent year budget requirements by internal County officers and personnel.

2) Perusal of formulated budgets by the County Commission and its clerk.

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

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

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

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2023, unrecorded fund liabilities included approximately $163,933 of total leave time accumulations and are considered normal to the County operation.

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

H. REVENUES AND EXPENDITURES/EXPENSES

Under the modified accrual basis of accounting, revenues are recognized in governmental funds when "measurable and available." Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Caribou County considers property tax revenues to be "available" if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. Expenditure reimbursement that is received within 30 days after year-end will be booked as revenue. All other revenues, including sales taxes, are booked as revenue in the year they are received. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 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.

M. PENSION

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

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer as of September 30, 2023 totaled $25,168,964 of which $7,710,520 represents demand and saving deposits and CD's, $8,567,426 represented investments in government backed securities and $8,891,018 represent deposits in the State of Idaho Local Government Investment Pool. Of the total deposits for the County, $21,978,752 was allocated to governmental funds.

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

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

Deposits
At year end, the carrying amount of the County's deposits in financial institutions was $6,870,956 and the bank balance was $5,005,921.

Investments
The fair value of the County's investments at year end was $17,510,739. The total amount of deposits and investments not covered by SPIC or FDIC insurance was $12,096,428. Of this amount $938,909 was collateralized by Federal Home Loan Seattle Bank's Standby Letters of Credit through Zion's Bank in the County's name.

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2023, $12,096,428 of the government's bank balance of $23,247,492 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized of $12,096,428 for a total of $12,096,428.

2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

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

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

Investment Type	Fair Value	< 1 year	1-5 years	> 5 years	Cost	Rating	%
FHLB	$ 2,173,841	$ -	$ 1,592,936	$ 580,905	$ 2,430,000	AAa MOODY	13.4%
FFCB	1,671,363	246,493	963,260	461,610	1,750,000	AAa MOODY	9.7%
FNLMA	681,290	-	681,290	-	730,000	Aaa MOODY	4.0%
US Treasury Securities	2,021,657	-	2,021,657	-	2,213,000	Aaa MOODY	12.2%
Zions Bank Collateralized Through Fed Home Loan Seattle Banker's Letter of Credit for Safekeeping	938,909	938,909	-	-	938,909	S&P AA+	5.2%
State Investment Pool	8,891,018	8,891,018	-	-	8,891,018	Not Rated	49.2%
State Diversified Bond Fund	346,087	346,087	-	-	346,087	AA2 MOODY	1.9%
Certificates of Deposit	786,574	786,574	-	-	786,574	N/A	4.3%
Total Investments	$ 17,510,739	$ 11,209,081	$ 5,259,143	$ 1,042,515	$ 18,085,588		100.0%

See note 15 for fair value measurement and application.

3. CAPITAL ASSETS

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

	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023
Governmental Activities				
Capital assets, not being depreciated				
Land and construction in progress	$ 8,000	$ -	$ -	$ 8,000
Total capital assets, not being depreciated	8,000	-	-	8,000
Capital assets, being depreciated				
Buildings and improvements	7,457,466	97,369	-	7,554,835
Machinery and equipment	13,746,273	1,098,455	(363,894)	14,480,834
Right-of-use leased assets	451,859	63,207	-	515,066
Total capital assets, being depreciated	21,655,598	1,259,031	(363,894)	22,550,735
Less accumulated depreciation for				
Buildings and improvements	(1,527,769)	(192,201)	-	(1,719,970)
Machinery and equipment	(9,439,927)	(853,151)	320,921	(9,972,157)
Less accumulated amortization for				
Right-of-use leased assets	(112,698)	(51,507)	-	(164,205)
Total depreciation and amortization	(11,080,394)	(1,096,859)	320,921	(11,856,332)
Total capital assets, being depreciated, net	10,575,204	162,172	(42,973)	10,694,403
Governmental activity, capital assets, net	$ 10,583,204	$ 162,172	$ (42,973)	$ 10,702,403

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

Governmental Activities Depreciation	
General government	$ 54,188
Public safety	421,417
Public works	569,747
Governmental Activities Amortization	
Public safety	51,507
Total governmental activities	$ 1,096,859

4. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 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 $480,623 for the year ended September 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 0.09467075 percent.

For the year ended September 30, 2023, the County recognized pension expense/(revenue) of $945,626. 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	$ 647,577	$ -
Changes in assumptions or other inputs	374,101	-
Net difference between projected and actual earnings on pension plan investments	354,621	-
Amortization of deferred inflows and outflows	(116,354)	
County contributions subsequent to the measurement date	108,986	-
Total	$ 1,368,931	$ -

$108,986 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023.

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 of June 30, 2023.

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

Year ended September 30:	
2024	489,442
2025	230,002
2026	715,502
2027	(58,647)

4. PENSION PLAN (Continued)

Actuarial Assumptions

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

The total pension liability in the June 30, 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 investments)	6.35%
Cost-of-living adjustments	1.00%

Contributing Members, Serivce Retirement Members, and Beneficiaries

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

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

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

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

4. PENSION PLAN (Continued)

Actuarial Assumptions Continued

The best-estimate range fo the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 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 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

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

4. PENSION PLAN (Continued)

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 6,794,884	$ 3,777,998	$ 1,312,259

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

5. LITIGATION AND CONTINGENT LIABILITIES

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

6. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations reported by the County represent accrued liability for vacation pay in the amount of $163,933, finance and right of use leases totaling $1,965,563, pension liability of $3,777,998, and landfill closure and postclosure costs of $1,296,787. During the year ending September 30, 2023, the following changes occurred in long-term debt:

Governmental Activities	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023	Amounts due within one year
Compensated absences	$ 188,146	$ -	$ (24,213)	$ 163,933	$ 100,000
Finance leases	1,805,000	-	(145,000)	1,660,000	160,000
Right of use leases	263,769	166,813	(125,019)	305,563	47,662
Pension	3,964,086	-	(186,088)	3,777,998	-
Landfill closure costs	1,324,213	-	(27,426)	1,296,787	-
Total governmental activities	$ 7,545,214	$ 166,813	$ (507,746)	$ 7,204,281	$ 307,662

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

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2023 are as follows:

Year	Principal	Interest
2024	$ 207,662	$ 85,096
2025	210,045	74,713
2026	312,849	64,211
2027	240,007	45,568
2028	190,000	41,068
2029-2033	805,000	72,645
2034-2038	-	-
	$ 1,965,563	$ 383,301

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

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

7. CLOSURE AND POSTCLOSURE CARE COSTS

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

Caribou County Landfill

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

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

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

Estimates of closure cost are $25,936 per year to be incurred in each cell immediately at closure. Total closure and monitoring costs are not expected to exceed $1,296,787 for the entire landfill.

Caribou County is funding the future landfill costs at $25,936 per year which is set aside in the Landfill Closure Trust. Interpretation of existing rules and regulations by county officials supports the non-funding approach. The county may, however, find that funding practices may be inadequate or that additional costs of closure and postclosure care may exceed those expected. In addition, changes in applicable laws, technology or interpretations thereof may require increased or additional future charges for landfill use, or from taxation.

The nominal annual cost projects are not amortized herein.

8. NONSPENDABLE AND SPENDABLE FUND BALANCES

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

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

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

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

9. RELATED PARTY TRANSACTIONS

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

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

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

11. RISK MANAGEMENT

Caribou County is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty and liability coverage through commercial insurance carriers. The County's participation in the risk pool is limited to paying premiums for its general liability insurance coverage. Settled claims have not exceeded insurance coverage in any of the previous three years. There has not been any significant reduction in coverage from that of the previous year.

12. DEFICITS AND INTERFUND TRANSACTIONS

There were no deficit fund balances at September 30, 2023.

There were no interfund account balances at September 30, 2023.

13. INTERFUND TRANSFERS

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

Transfer to:	General Fund	Other Trust Funds	Other Governments
Transfer from:			
Trust Funds	$ 1,712	$ -	$ -
General Fund	663	-	-
R&B	1,892	-	37,908
Other SR Funds	1,812	-	-
Total	$ 6,079	$ -	$ 37,908

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

14. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. See Note 4 for any deferred inflows of resources for the Statement of Net Position. The County has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. Deferred inflows of resources at September 30, 2023 consisted of $124,723 in governmental funds.

15. FAIR VALUE

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

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

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

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

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

15. FAIR VALUE (Continued)

The following table presents fair value measurements as of September 30, 2023:

	09/30/23	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Instruments by fair value level				
Fixed income Securities:				
U.S. Government				
Asset backed - Securitized	$ 6,548,151	$ 6,548,151	$ -	$ -
Zions Bank Collateralized through Fed Home Loan Seattle Banker's Letter of Credit for Safekeeping	938,909	-	938,909	-
State Investment Pool	8,891,018	-	-	8,891,018
State Diversified Bond Fund	346,087	346,087	-	-
Certificates of Deposit	786,574	-	786,574	-
Total investments by fair value level	$ 17,510,739	$ 6,894,238	$ 1,725,483	$ 8,891,018

16. SUBSEQUENT EVENTS

The subsequent events have been considered up to the report date of March 11, 2024.

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

17. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

A summary of deferred inflows and outflows follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Bond Issue Costs	$ 37,264	$ -
Premium on Bond	-	265,755
Pension Contributions	1,394,439	-
Pension Earnings	-	-
	$ 1,431,703	$ 265,755

18. INVESTMENT EARNINGS AND UNREALIZED GAINS AND LOSSES

The following table presents investment earnings and unrealized gains and losses as of September 30, 2023:

Investment earnings	$ 170,365
Unrealized loss on investments	(569,220)
	$ (398,855)

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REQUIRED SUPPLEMENTARY INFORMATION

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
GENERAL FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ 2,026,991	$ 2,026,991	$ 2,028,299	$ 1,308
Licenses and permits	80,000	80,000	82,838	2,838
Intergovernmental revenues	560,000	560,000	568,965	8,965
Charges for services	130,000	130,000	139,503	9,503
Investment interest	184,612	184,612	381,954	197,342
Unrealized gains (losses)	-	-	(3,507)	(3,507)
Miscellaneous and contributions	-	-	23,582	23,582
	2,981,603	2,981,603	3,221,634	240,031
EXPENDITURES				
Current:				
General government	1,732,486	1,732,486	1,569,073	163,413
Public safety	741,917	741,917	621,517	120,400
Health, welfare and sanitation	-	-	-	-
Public works	143,042	143,042	82,610	60,432
Culture and recreation	-	-	-	-
Conservation/economic development	176,193	176,193	154,818	21,375
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	187,965	187,965	105,845	82,120
	2,981,603	2,981,603	2,533,863	447,740
Revenues over (under) expenditures	-	-	687,771	$ 687,771
Estimated beginning cash balance	136,583	136,583	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 136,583	$ 136,583	687,771	
OTHER FINANCING SOURCES (USES)				
Transfers in			6,079	
Transfers out			(663)	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			34,466	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(40,905)	
Net change in fund balances			686,748	
Fund Balances, October 1, 2022			3,363,356	
FUND BALANCES, SEPTEMBER 30, 2023			$ 4,050,104	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
ROAD AND BRIDGE
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 340,822	$ 340,822	$ 472,019	$ 131,197
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,435,159	2,435,159	3,372,555	937,396
Charges for services	296,517	296,517	410,213	113,696
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	445	445
	3,072,498	3,072,498	4,255,232	1,182,734
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	3,729,885	3,729,885	3,525,749	204,136
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	245,000	245,000	245,000	-
	3,974,885	3,974,885	3,770,749	204,136
Revenues over (under) expenditures	(902,387)	(902,387)	484,483	$ 1,386,870
Estimated beginning cash balance	950,000	950,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 47,613	$ 47,613	484,483	
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of land			-	
Transfers in			-	
Transfers out			(39,800)	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			71,596	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(38,727)	
Net change in fund balances			477,552	
Fund Balances, October 1, 2022			2,182,048	
FUND BALANCES, SEPTEMBER 30, 2023			$ 2,659,600	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
PAYMENT IN LIEU FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	500,000	500,000	637,879	137,879
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous. and contributions	-	-	-	-
	500,000	500,000	637,879	137,879
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	412,572	412,572	304,360	108,212
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	412,572	412,572	304,360	108,212
Revenues over (under) expenditures	87,428	87,428	333,519	$ 246,091
Estimated beginning cash balance	(42,473)	(42,473)	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 44,955	$ 44,955	333,519	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Transfers out			(44)	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			44	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			333,519	
Fund Balances, October 1, 2022			4,337,097	
FUND BALANCES, SEPTEMBER 30, 2023			$ 4,670,616	

CARIBOU COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
JUSTICE FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 2,026,991	$ 2,026,991	$ 2,154,803	$ 127,812
Licenses and permits	-	-	-	-
Intergovernmental revenues	560,000	560,000	549,406	(10,594)
Charges for services	1,036,856	1,036,856	974,148	(62,708)
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous. and contributions	-	-	-	-
	3,623,847	3,623,847	3,678,357	54,510
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	3,494,847	3,494,847	3,393,830	101,017
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	129,000	129,000	86,779	42,221
	3,623,847	3,623,847	3,480,609	143,238
Revenues over (under) expenditures	-	-	197,748	$ 197,748
Estimated beginning cash balance	240,000	240,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 240,000	$ 240,000	197,748	
OTHER FINANCING SOURCES (USES)				
Proceeds from operating leases			-	
Transfers in			-	
Transfers out			(86)	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			73,897	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(89,943)	
Net change in fund balances			181,616	
Fund Balances, October 1, 2022			1,720,837	
FUND BALANCES, SEPTEMBER 30, 2023			$ 1,902,453	

BCARIBOU COUNTY – STATE OF IDAHO
NOTES TO BUDGET AND ACTUAL COMPARISON SCHEDULES
For the Year Ended September 30, 2023

1. BASIS OF PRESENTATION

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

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

For the year ended September 30, 2023, expenditures did not exceed appropriations in any of the major funds.

CARIBOU COUNTY – STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY PERSI – BASE PLAN
LAST 10 – FISCAL YEARS*

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.1189311%	$ 1,566,129	$ 3,319,497	47.18%	91.38%
2016	0.1151166%	$ 2,333,590	$ 3,333,121	70.01%	87.26%
2017	0.1116279%	$ 1,754,599	$ 3,448,806	50.88%	90.68%
2018	0.1133361%	$ 1,671,727	$ 3,627,204	46.09%	91.69%
2019	0.1066618%	$ 1,217,515	$ 3,607,357	33.75%	93.79%
2020	0.1080927%	$ 2,510,055	$ 3,833,003	65.49%	88.22%
2021	0.1035722%	$ (81,799)	$ 3,849,496	(2.12%)	100.36%
2022	0.1006431%	$ 3,964,086	$ 3,951,790	10.16%	83.09%
2023	0.0946708%	$ 3,777,998	$ 4,008,961	94.24%	83.83%

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

Data reported is measured as of June 30.

CARIBOU COUNTY – STATE OF IDAHO
SCHEDULE OF EMPLOYER CONTRIBUTIONS PERSI – BASE PLAN
LAST 10 – FISCAL YEARS*

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 389,026	$ 399,145	$ (10,119)	$ 3,319,497	11.51%
2016	$ 342,198	$ 386,343	$ (42,331)	$ 3,333,121	11.59%
2017	$ 376,423	$ 397,805	$ (21,383)	$ 3,448,806	11.53%
2018	$ 440,131	$ 418,368	$ 21,763	$ 3,627,204	11.53%
2019	$ 408,131	$ 416,067	$ (7,936)	$ 3,607,357	11.53%
2020	$ 424,092	$ 465,488	$ (41,396)	$ 3,833,003	12.14%
2021	$ 408,933	$ 467,061	$ (58,127)	$ 3,849,496	12.13%
2022	$ 466,044	$ 479,480	$ (13,436)	$ 3,951,790	12.13%
2023	$ 480,843	$ 480,843	$ -	$ 3,995,715	12.03%

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

Data is reported is measured as of September 30.

CARIBOU COUNTY – STATE OF IDAHO
NOTES TO PERSI PLAN SCHEDULES
For the Year Ended September 30, 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	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

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	INDIGENT	SPECIAL HIGHWAY	WEED CONTROL	REAPPRAISAL
ASSETS				
Cash - County Treasurer	$ 793,064	$ 517,944	$ 617,103	$ 361,064
Due from other governments	-	-	-	-
Taxes receivable	1,687	5,340	6,777	5,410
	$ 794,751	$ 523,284	$ 623,880	$ 366,474
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 2,264	$ -	$ 37,198	$ 5,036
Other accrued expenses	-	-	3,839	2,808
Accounts payable	-	-	-	-
	2,264	-	41,037	7,844
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	1,672	5,016	6,352	5,089
FUND BALANCES				
Assigned fund balances for debt	-	-	-	-
Assigned for other purposes	790,815	518,268	576,491	353,541
	790,815	518,268	576,491	353,541
	$ 794,751	$ 523,284	$ 623,880	$ 366,474

HEALTH	CONSOLIDATED ELECTIONS	AMBULANCE	JAIL CON-STRUCTION	PARKS AND RECREATION	TORT LIABILITY
$ 281,641	$ 342,804	$ 883,566	$ 344,471	$ 115,430	$ 370,487
-	-	-	-	-	-
2,252	-	4,507	-	921	8,019
$ 283,893	$ 342,804	$ 888,073	$ 344,471	$ 116,351	$ 378,506
$ 299	$ 1,888	$ 7,906	$ -	$ 5,534	$ 1,500
-	-	2,026	-	-	-
-	-	-	-	-	-
299	1,888	9,932	-	5,534	1,500
2,119	-	4,224	-	861	7,493
-	-	-	344,471	-	-
281,475	340,916	873,917	-	109,956	369,513
281,475	340,916	873,917	344,471	109,956	369,513
$ 283,893	$ 342,804	$ 888,073	$ 344,471	$ 116,351	$ 378,506

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	COUNTY FAIR	COUNTY COURT FACILITY	DISTRICT COURT	JUVENILE JUSTICE
ASSETS				
Cash - County Treasurer	$ 36,825	$ 16,572	$ 944,239	$ 338,465
Due from other governments	-	-	-	-
Taxes receivable	1,731	-	9,806	-
	$ 38,556	$ 16,572	$ 954,045	$ 338,465
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ 7,614	$ 415
Other accrued expenses	-	-	11,166	-
Accounts payable	-	-	-	-
	-	-	18,780	415
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	1,632	-	9,203	-
FUND BALANCES				
Assigned fund balances for highway construction and debt	-	-	-	-
Assigned for other purposes	36,924	16,572	926,062	338,050
	36,924	16,572	926,062	338,050
	$ 38,556	$ 16,572	$ 954,045	$ 338,465

ADULT PROBATION FEE	MINERAL LEASING	WATERWAYS	VETERANS MEMORIAL	COURT SERVICES	JUVENILE PROBATION FUND
$ 18,212	$ 71,229	$ 47,096	$ 31,722	$ 292,825	$ 18,549
-	189,855	-	-	-	-
-	-	-	481	-	-
$ 18,212	$ 261,084	$ 47,096	$ 32,203	$ 292,825	$ 18,549
$ -	$ 24,547	$ 88	$ -	$ 9,145	$ -
-	-	122	269	1,015	-
-	-	-	-	-	-
-	24,547	210	269	10,160	-
-	189,855	-	452	-	-
-	-	-	-	-	-
18,212	46,682	46,886	31,482	282,665	18,549
18,212	46,682	46,886	31,482	282,665	18,549
$ 18,212	$ 261,084	$ 47,096	$ 32,203	$ 292,825	$ 18,549

CARIBOU COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	SOFT COST & VIDEO AR-RAIGNMENT	ROAD & BRIDGE FUND	PUBLIC SAFETY FUND	DRUG COURT FUND
ASSETS				
Cash - County Treasurer	$ 33,581	$ 787,210	$ 197,925	$ 29,780
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
	$ 33,581	$ 787,210	$ 197,925	$ 29,780
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
Other accrued expenses	-	-	-	-
Accounts payable	-	-	-	-
	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	-	-	-	-
FUND BALANCES				
Assigned fund balances for highway construction and debt	-	-	-	-
Assigned for other purposes	33,581	787,210	197,925	29,780
	33,581	787,210	197,925	29,780
	$ 33,581	$ 787,210	$ 197,925	$ 29,780

	WEED CONTROL FUND	SOLID WASTE	TOTAL NONMAJOR SPECIAL REVENUE
	$ 27,287	$ 759,485	$ 8,278,576
	-	-	189,855
	-	27,928	74,859
	$ 27,287	$ 787,413	$ 8,543,290
	$ -	$ 1,220	$ 104,654
	-	-	21,245
	-	-	-
	-	1,220	125,899
	-	23,101	257,069
	-	-	344,471
	27,287	763,092	7,815,851
	27,287	763,092	8,160,322
	$ 27,287	$ 787,413	$ 8,543,290

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

	INDIGENT	SPECIAL HIGHWAY	WEED CONTROL	REAPPRAISAL
REVENUES				
Taxes	$ 2,829	$ 235,816	$ 318,280	$ 236,008
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	34,547	17,793	11,929
Charges for services	-	-	11,950	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	40,145	-	2,389	368
	42,974	270,363	350,412	248,305
EXPENDITURES				
General government	-	-	-	203,797
Public safety	-	-	-	-
Health, welfare and sanitation	47,076	-	-	-
Public works	-	431,000	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	250,295	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	26,829	232
	47,076	431,000	277,124	204,029
Excess (deficiency) of revenues over expenditures	(4,102)	(160,637)	73,288	44,276
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	(30)	-
Excess (deficiency) of revenues over expenditures and other uses	(4,102)	(160,637)	73,258	44,276
Fund Balances, Oct. 1, 2022	794,917	678,905	503,233	309,265
FUND BALANCES, Sept. 30, 2023	$ 790,815	$ 518,268	$ 576,491	$ 353,541

HEALTH	CONSOLIDATED ELECTIONS	AMBULANCE	JAIL CON-STRUCTION	PARKS AND RECREATION	TORT LIABILITY
$ 97,502	$ 51	$ 212,775	$ -	$ 43,223	$ 387,923
-	-	-	-	-	-
11,566	62,558	275,033	-	116	1,903
28,180	-	110,772	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,526	-
137,248	62,609	598,580	-	56,865	389,826
-	14,761	-	(3,736)	-	274,395
-	-	-	-	-	-
128,198	-	207,202	-	-	-
-	-	-	-	-	-
-	-	-	-	44,498	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	248	55,254	-	-	-
128,198	15,009	262,456	(3,736)	44,498	274,395
9,050	47,600	336,124	3,736	12,367	115,431
-	-	-	-	-	-
-	(51)	(796)	-	-	-
9,050	47,549	335,328	3,736	12,367	115,431
272,425	293,367	538,589	340,735	97,589	254,082
$ 281,475	$ 340,916	$ 873,917	$ 344,471	$ 109,956	$ 369,513

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

	COUNTY FAIR	COUNTY COURT FACILITY	DISTRICT COURT	JUVENILE JUSTICE
REVENUES				
Taxes	$ 71,867	$ 10,000	$ 454,968	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	11,305	-	106,568	41,022
Charges for services	-	-	40,897	-
Fines and forfeitures	-	-	81,934	-
Investment interest	-	-	-	-
Miscellaneous and contributions	192	2,212	-	-
	83,364	12,212	684,367	41,022
EXPENDITURES				
General government	-	-	493,333	-
Public safety	-	-	-	15,350
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	82,000	-	-	-
Conservation/economic development	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	1,451	2,236	-
	82,000	1,451	495,569	15,350
Excess (deficiency) of revenues over expenditures	1,364	10,761	188,798	25,672
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	(725)	(80)
Excess (deficiency) of revenues over expenditures and other uses	1,364	10,761	188,073	25,592
Fund Balances, Oct. 1, 2022	35,560	5,811	737,989	312,458
FUND BALANCES, Sept. 30, 2023	$ 36,924	$ 16,572	$ 926,062	$ 338,050

ADULT PROBATION FEE	MINERAL LEASING	WATERWAYS	VETERANS MEMORIAL	COURT SERVICES	JUVENILE PROBATION FUND
$ -	$ -	$ -	$ 21,403	$ -	$ -
-	-	-	-	-	-
-	322,301	13,619	5,710	238,521	-
1,519	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	70
1,519	322,301	13,619	27,113	238,521	70
-	-	-	-	178,594	-
-	-	18,760	-	-	-
-	-	-	-	-	500
-	188,340	-	-	-	-
-	-	-	-	-	-
-	-	-	24,154	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	252,678	-	-	-	-
-	441,018	18,760	24,154	178,594	500
1,519	(118,717)	(5,141)	2,959	59,927	(430)
-	-	-	-	-	-
-	-	-	-	-	-
1,519	(118,717)	(5,141)	2,959	59,927	(430)
16,693	165,399	52,027	28,523	222,738	18,979
$ 18,212	$ 46,682	$ 46,886	$ 31,482	$ 282,665	$ 18,549

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

	SOFT COST & VIDEO AR-RAIGNMENT	ROAD & BRIDGE FUND	PUBLIC SAFETY FUND	DRUG COURT FUND
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	193,215	81,257	-
	-	193,215	81,257	-
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	79,477	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	-	-	79,477	-
Excess (deficiency) of revenues over expenditures	-	193,215	1,780	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	193,215	1,780	-
Fund Balances, Oct. 1, 2022	33,581	593,995	196,145	29,780
FUND BALANCES, Sept. 30, 2023	$ 33,581	$ 787,210	$ 197,925	$ 29,780

	WEED CONTROL FUND	SOLID WASTE	TOTAL NONMAJOR SPECIAL REVENUE
$	-	$ 2,288	$ 2,094,933
	-	-	-
	-	-	1,154,491
	-	544,672	737,990
	-	-	81,934
	-	-	-
	132	-	333,506
	132	546,960	4,402,854
	-	-	1,161,144
	-	-	113,587
	-	845,768	1,228,744
	-	-	619,340
	-	-	126,498
	-	-	274,449
	-	-	-
	-	-	-
	-	-	338,928
	-	845,768	3,862,690
	132	(298,808)	540,164
	-	-	-
	-	-	(1,682)
	132	(298,808)	538,482
	27,155	1,061,900	7,621,840
$	27,287	$ 763,092	$ 8,160,322

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

	PROBATION SERVICES TRUST	RANGE IMPROVEMENT TRUST	COURT TRUST	ODYSSEY COURT TRUST
ASSETS				
Cash - County Treasurer	$ -	$ 58,823	$ -	$ 40,841
	$ -	$ 58,823	$ -	$ 40,841
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ 12,445
	-	-	-	12,445
FUND BALANCES				
Assigned for other purposes	-	58,823	-	28,396
	$ -	$ 58,823	$ -	$ 40,841

SHERIFF'S TRUST	SENIOR BUS TRUST ACCOUNT	COLLEGE TRUST	TREASURER TRUST	INTERLOCK DEVICE TRUST	CONCEALED WEAPON TRUST
$ 135,780	$ -	$ 51,351	$ 41,422	$ -	$ 38,355
$ 135,780	$ -	$ 51,351	$ 41,422	$ -	$ 38,355
$ -	$ -	$ -	$ 330	$ -	$ 766
-	-	-	330	-	766
135,780	-	51,351	41,092	-	37,589
$ 135,780	$ -	$ 51,351	$ 41,422	$ -	$ 38,355

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

	911 TRUST	PUBLIC SAFETY TRUST	WEED CONTROL TRUST	LANDFILL CLOSURE TRUST
ASSETS				
Cash - County Treasurer	$ 508,421	$ 1,226	$ -	$ -
	$ 508,421	$ 1,226	$ -	$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 14,935	$ -	$ -	$ -
	14,935	-	-	-
FUND BALANCES				
Assigned for other purposes	493,486	1,226	-	-
	$ 508,421	$ 1,226	$ -	$ -

EMS TRUST	EVALUATORS DOMESTIC VIOLENCE TRUST	DRUG AND YOUTH COURT TRUSTS	RURAL ADDRESSING TRUST	ROAD & BRIDGE TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ 25,573	$ -	$ -	$ -	$ -	$ 901,792
$ 25,573	$ -	$ -	$ -	$ -	$ 901,792
$ -	$ -	$ -	$ -	$ -	$ 28,476
-	-	-	-	-	28,476
25,573	-	-	-	-	873,316
$ 25,573	$ -	$ -	$ -	$ -	$ 901,792

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

	PROBATION SERVICES TRUST	RANGE IMPROVEMENT TRUST	COURT TRUST	ODYSSEY COURT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	4,944	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	125,532
	-	4,944	-	125,532
EXPENDITURES				
General government	-	-	-	171,288
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Street and public improvement	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	14,718	-	-
Education	-	-	-	-
Refunds - reimbursements	-	-	-	-
	-	14,718	-	171,288
Excess (deficiency) of revenues over expenditures	-	(9,774)	-	(45,756)
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	(9,774)	-	(45,756)
Fund Balances, Oct. 1, 2022	-	68,597	-	74,152
FUND BALANCES, Sept. 30, 2023	$ -	$ 58,823	$ -	$ 28,396

SHERIFF'S TRUST	SENIOR BUS TRUST ACCOUNT	COLLEGE TRUST	TREASURER TRUST	INTERLOCK DEVICE TRUST	CONCEALED WEAPON TRUST
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	8,604
363,587	-	-	72,031	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
363,587	-	-	72,031	-	8,604
-	-	-	71,252	-	-
339,347	-	-	-	-	5,094
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,600	-	-	-
-	-	-	-	-	-
339,347	-	10,600	71,252	-	5,094
24,240	-	(10,600)	779	-	3,510
-	-	-	-	-	-
-	-	-	-	-	-
24,240	-	(10,600)	779	-	3,510
111,540	-	61,951	40,313	-	34,079
$ 135,780	$ -	$ 51,351	$ 41,092	$ -	$ 37,589

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

	911 TRUST	PUBLIC SAFETY TRUST	WEED CONTROL TRUST	LANDFILL CLOSURE TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	279,373	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
	279,373	-	-	-
EXPENDITURES				
General government	-	-	-	-
Public safety	203,346	-	-	-
Health, welfare and sanitation	-	-	-	-
Street and public improvement	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Education	-	-	-	-
Refunds - reimbursements	-	-	-	-
	203,346	-	-	-
Excess (deficiency) of revenues over expenditures	76,027	-	-	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	76,027	-	-	-
Fund Balances, Oct. 1, 2022	417,459	1,226	-	-
FUND BALANCES, Sept. 30, 2023	$ 493,486	$ 1,226	$ -	$ -

EMS TRUST	EVALUATORS DOMESTIC VIOLENCE TRUST	DRUG AND YOUTH COURT TRUSTS	RURAL ADDRESSING TRUST	ROAD & BRIDGE TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	8,604
-	-	-	-	-	440,562
116,708	-	-	-	-	396,081
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	125,532
116,708	-	-	-	-	970,779
-	-	-	-	-	242,540
-	-	-	-	-	547,787
125,861	-	-	-	-	125,861
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	14,718
-	-	-	-	-	10,600
-	-	-	-	-	-
125,861	-	-	-	-	941,506
(9,153)	-	-	-	-	29,273
-	-	-	-	-	-
-	-	-	-	-	-
(9,153)	-	-	-	-	29,273
34,726	-	-	-	-	844,043
$ 25,573	$ -	$ -	$ -	$ -	$ 873,316

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OTHER SUPPLEMENTARY INFORMATION

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Commissioner			
Salary - commissioners	$ 69,170	$ 68,125	$ 1,045
Total A	69,170	68,125	1,045
Travel - mileage and meals	10,000	9,337	663
Telephone	425	117	308
Miscellaneous	300	-	300
Supplies	370	19	351
Dues	-	-	-
Total B	11,095	9,473	1,622
Blue Cross/Blue Shield	70,507	62,331	8,176
Social security	5,245	4,772	473
Retirement	8,190	8,036	154
Total D	83,942	75,139	8,803
Department Totals	164,207	152,737	11,470
Clerk, Auditor and Recorder			
Salary - auditor	65,772	64,834	938
Salary - deputies	123,815	130,642	(6,827)
Salary - court deputies	-	-	-
Leave indebtedness	2,150	-	2,150
Total A	191,737	195,476	(3,739)
Supplies	3,500	3,423	77
Travel - mileage and meals	3,000	4,844	(1,844)
Telephone	2,000	762	1,238
Scanning contract	12,000	-	12,000
` Machine maintenance	3,500	1,388	2,112
Miscellaneous	300	126	174
Training	2,000	990	1,010
Dues	650	600	50
Capital outlay	4,000	3,029	971
Total B	30,950	15,162	15,788
Blue Cross/Blue Shield	90,268	94,342	(4,074)
Social security	14,442	14,087	355
Retirement	22,545	22,481	64
Total D	127,255	130,910	(3,655)
Department Totals	$ 349,942	$ 341,548	$ 8,394

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Treasurer and Tax Collector			
Salary - treasurer	$ 62,243	$ 61,126	$ 1,117
Salary - deputy	41,348	40,649	699
Salary - clerical	-	-	-
Total A	103,591	101,775	1,816
Supplies	2,500	1,685	815
Travel - mileage and meals	2,000	1,254	746
Telephone	1,200	462	738
Machine maintenance	2,400	2,500	(100)
Miscellaneous	900	412	488
Training	800	395	405
Legal publication	2,000	1,055	945
Title searches	4,000	2,180	1,820
Capital outlay	4,000	3,896	104
Total B	19,800	13,839	5,961
Blue Cross/Blue Shield	52,906	50,553	2,353
Social security	9,015	7,063	1,952
Retirement	14,067	12,004	2,063
Total D	75,988	69,620	6,368
Department Totals	199,379	185,234	14,145
Assessor			
Salary - assessor	62,243	61,126	1,117
Salary - deputy	79,433	75,613	3,820
Salary - leave indebtedness	4,000	-	4,000
Total A	145,676	136,739	8,937
Supplies	2,500	816	1,684
Dues	200	200	-
Travel and mileage	2,500	1,901	599
Telephone	2,300	1,500	800
Machine maintenance	500	62	438
Miscellaneous	500	273	227
Training	2,000	812	1,188
Capital outlay	1,750	-	1,750
Total B	12,250	5,564	6,686
Blue Cross/Blue Shield	65,754	64,395	1,359
Social security	10,800	9,938	862
Retirement	16,845	16,128	717
Total D	93,399	90,461	2,938
Department Totals	$ 251,325	$ 232,764	$ 18,561

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Courthouse and Grounds			
Salary - custodian	$ 11,898	$ -	$ 11,898
Total A	11,898	-	11,898
Supplies	9,000	5,072	3,928
Telephone	3,200	1,421	1,779
Miscellaneous	-	-	-
Rent and utilities	40,000	44,976	(4,976)
Building remodel and repairs	184,000	128,966	55,034
Lawn and grounds	5,000	709	4,291
Capital outlay	2,000	-	2,000
Total B	243,200	181,144	62,056
Blue Cross/Blue Shield	-	-	-
Social security	1,000	-	1,000
Retirement	-	(499)	499
Total D	1,000	(499)	1,499
Department Totals	256,098	180,645	75,453
Planning and Zoning and Building			
Salary - clerical secretary	97,396	101,693	(4,297)
Miscellaneous salary	6,000	1,404	4,596
Total A	103,396	103,097	299
Supplies	1,950	1,963	(13)
Dues	300	-	300
Vehicle	2,000	2,811	(811)
Education training	2,000	1,319	681
Telephone	1,150	679	471
Travel - mileage and meals	5,250	2,652	2,598
Miscellaneous	57,560	26,310	31,250
Hearing notices	375	1,527	(1,152)
Services - members	3,850	2,672	1,178
Capital outlay	4,215	158	4,057
Total B	78,650	40,091	38,559
Blue Cross/Blue Shield	63,965	30,781	33,184
Social security	7,430	7,479	(49)
Retirement	11,127	12,034	(907)
Total D	82,522	50,294	32,228
Department Totals	$ 264,568	$ 193,482	$ 71,086

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Extension Agent and Home Economics			
Salary - secretary	$ 36,553	$ 35,976	$ 577
Salary - clerical	36,553	35,937	616
Salary - miscellaneous	17,700	6,572	11,128
Total A	90,806	78,485	12,321
Supplies	2,000	1,731	269
Annex custodial	3,000	980	2,020
Travel-mileage and meals	5,000	3,268	1,732
Telephone	4,600	2,814	1,786
Machine maintenance	4,000	4,316	(316)
Vehicle expense	5,500	5,913	(413)
County fair	400	153	247
Dues	260	295	(35)
4-H support	285	-	285
Capital outlay	8,000	1,251	6,749
Total B	33,045	20,721	12,324
Blue Cross/Blue Shield	46,042	42,703	3,339
Social security	5,600	5,678	(78)
Retirement	8,700	8,482	218
Total D	60,342	56,863	3,479
Department Totals	184,193	156,069	28,124
Election			
Salaries - miscellaneous	15,000	4,969	10,031
Total A	15,000	4,969	10,031
Supplies	6,000	4,517	1,483
Travel - mileage and meals	1,550	656	894
Telephone	-	-	-
Machine maintenance	11,500	4,819	6,681
Miscellaneous	-	-	-
Legal publications	2,000	88	1,912
Total B	21,050	10,080	10,970
Department Totals	$ 36,050	$ 15,049	$ 21,001

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Attorney			
Salary - elected officials	$ 74,550	$ 73,170	$ 1,380
Salary - clerical	76,210	68,422	7,788
Salary - miscellaneous	34,714	31,710	3,004
Total A	185,474	173,302	12,172
Supplies	3,000	1,786	1,214
Attorney contingency	5,000	5	4,995
Travel-mileage and meals	5,000	5,053	(53)
Telephone	6,670	5,937	733
Machine maintenance	2,700	2,128	572
Vehicle expense	-	-	-
Dues	1,750	1,232	518
Rent and utilities	3,980	4,430	(450)
Miscellaneous	-	-	-
Capital outlay	5,000	634	4,366
Total B	33,100	21,205	11,895
Blue Cross/Blue Shield	47,272	42,601	4,671
Social security	14,200	12,932	1,268
Retirement	22,000	20,444	1,556
Total D	83,472	75,977	7,495
Department Totals	302,046	270,484	31,562
Juvenile Probation			
Salaries - miscellaneous	54,689	53,721	968
Total A	54,689	53,721	968
Blue Cross/Blue Shield	31,746	28,388	3,358
Social security	4,170	3,823	347
Retirement	7,225	6,698	527
Total D	43,141	38,909	4,232
Department Totals	$ 97,830	$ 92,630	$ 5,200

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Public Safety			
Salary - miscellaneous	$ 25,433	$ 9,125	$ 16,308
Salary - EMS director and leave indebtness	62,570	58,504	4,066
Total A	88,003	67,629	20,374
Supplies	21,500	24,175	(2,675)
Travel - mileage and meals	15,000	5,068	9,932
Telephone	3,000	2,238	762
Machine maintenance	1,700	-	1,700
Dues	1,100	-	1,100
Vehicle expense	31,000	26,752	4,248
Radio repair and maintenance	6,000	5,672	328
Training	12,500	2,715	9,785
Rent and utilities	11,000	11,466	(466)
Fire protection	25,000	16,075	8,925
Garage repairs and maintenance	4,000	2,866	1,134
Repeater	36,775	14,944	21,831
Fire Dept. Capital outlay	5,000	96	4,904
Miscellaneous	2,800	-	2,800
Capital outlay	100,000	72,636	27,364
Total B	276,375	184,703	91,672
Blue Cross/Blue Shield	12,731	12,261	470
Social security	5,000	5,174	(174)
Retirement	8,535	7,943	592
Total D	26,266	25,378	888
Department Totals	$ 390,644	$ 277,710	$ 112,934

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Computer			
Salary - data processing	$ 45,575	$ 41,039	$ 4,536
Salary - extra help	67,673	66,450	1,223
Total A	113,248	107,489	5,759
Supplies	8,750	6,363	2,387
Travel - mileage and meals	4,500	3,918	582
Telephone	1,170	682	488
Miscellaneous	500	120	380
Maintenance agreements	14,139	11,125	3,014
Programs/training	3,000	3,539	(539)
Computer software support	88,637	105,453	(16,816)
Capital outlay	59,000	24,241	34,759
Total B	179,696	155,441	24,255
Blue Cross/Blue Shield	26,246	24,995	1,251
Social security	8,177	8,194	(17)
Retirement	12,757	12,679	78
Total D	47,180	45,868	1,312
Department Totals	$ 340,124	$ 308,798	$ 31,326
Sundries			
Machine maintenance	$ 800	$ -	$ 800
Telephone	1,500	17,121	(15,621)
Miscellaneous	1,000	2,018	(1,018)
Postage for all offices	20,000	13,643	6,357
Dues	-	-	-
Legal publications	2,000	1,405	595
Audit	47,000	38,000	9,000
Copy machine supplies	1,000	409	591
Service officer	-	-	-
Vehicle	1,500	154	1,346
Unemployment insurance	14,000	-	14,000
Department Totals	$ 88,800	$ 72,750	$ 16,050

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Coroner			
Salary - coroner	$ 8,655	$ 8,587	$ 68
Salary - deputy	3,262	3,250	12
Total A	11,917	11,837	80
Travel - mileage and meals	2,786	6,619	(3,833)
Miscellaneous	900	864	36
Autopsies and inquests	6,700	3,568	3,132
Dues and subscriptions	150	150	-
Witnesses and jurors	285	-	285
Total B	10,821	11,201	(380)
Blue Cross/Blue Shield	31,999	29,029	2,970
Social security	650	607	43
Retirement	1,010	1,289	(279)
Total D	33,659	30,925	2,734
Department Totals	56,397	53,963	2,434
TOTAL CURRENT EXPENSE	$ 2,981,603	$ 2,533,863	$ 447,740
INDIGENT FUND			
Salary - deputies	$ -	$ -	$ -
Salary - miscellaneous	-	-	-
Total A	-	-	-
Miscellaneous	-	46,075	(46,075)
County poor	3,000	575	2,425
Direct relief	1,000	-	1,000
Drug-alcohol rehab	50,000	-	50,000
Mental health	-	425	(425)
Legal expenses	-	-	-
Burials	2,400	-	2,400
Capital outlay	-	-	-
Total B	56,400	47,075	9,325
	$ 56,400	$ 47,075	$ 9,325
SPECIAL HIGHWAY			
Miscellaneous	$ 431,000	$ 431,000	$ -
	$ 431,000	$ 431,000	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Sheriff			
Salary - Elected official salary	$ 73,832	$ 72,591	$ 1,241
Salary - deputy	563,254	572,565	(9,311)
Salary - misc	-	-	-
Salary - dispatcher	228,357	212,638	15,719
Salary - drug enforcement agency	-	-	-
Salary - overtime	58,000	51,977	6,023
Grant personnel	35,500	32,258	3,242
Leave indebtedness	-	-	-
Total A	958,943	942,029	16,914
Supplies	17,000	10,300	6,700
Travel - mileage and meals	100,000	106,533	(6,533)
Telephone	13,000	14,167	(1,167)
Rental on teleype	9,000	9,175	(175)
Search and rescue	10,000	9,901	99
Repairs and maintenance	32,500	19,286	13,214
Uniform allotment	8,000	7,060	940
K-9	1,500	1,349	151
Dues	5,200	7,937	(2,737)
LE equipment and supplies	6,700	10,681	(3,981)
Grants	28,100	6,527	21,573
Juvenile housing	-	-	-
Miscellaneous	10,150	1,739	8,411
Training	10,000	5,928	4,072
Computer arts	48,500	35,836	12,664
Machine maintenance	5,500	5,413	87
Capital outlay	114,000	76,231	37,769
Total B	419,150	328,063	91,087
Blue Cross/Blue Shield	327,338	306,285	21,053
Social security	72,000	69,575	2,425
Retirement	121,792	115,326	6,466
Total D	521,130	491,186	29,944
Department Totals	$ 1,899,223	$ 1,761,278	$ 137,945

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Jail			
Salary - Elected official salary	$ 58,544	$ 58,353	$ 191
Salary - deputy	504,380	462,762	41,618
Salary - overtime	25,000	31,690	(6,690)
Total A	587,924	552,805	35,119
Supplies	177,200	163,609	13,591
Contract	150,000	173,025	(23,025)
Telephone	-	36	(36)
Rental on teleype	40,000	49,960	(9,960)
Repairs and maintenance	50,000	142,446	(92,446)
Uniform allotment	7,000	6,944	56
Caribou County medical	5,000	1,882	3,118
Jail payment	227,313	222,184	5,129
Miscellaneous	16,000	4,395	11,605
Training	10,000	7,759	2,241
Juvenile housing	73,231	40,702	32,529
Capital outlay	15,000	10,548	4,452
Total B	770,744	823,490	(52,746)
Blue Cross/Blue Shield	243,761	236,581	7,180
Social security	44,705	40,198	4,507
Retirement	77,490	66,257	11,233
Total D	365,956	343,036	22,920
Department Totals	$ 1,724,624	$ 1,719,331	$ 5,293
Attorney			
Rent and utilities	$ -	$ -	$ -
Department Totals	$ -	$ -	$ -
	$ 3,623,847	$ 3,480,609	$ 143,238

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CONSOLIDATED ELECTION			
Salary - deputy salary	$ 19,993	$ 3,716	$ 16,277
Salary - misc	8,847	1,382	7,465
Leave indebtedness	-	-	-
Total A	28,840	5,098	23,742
Supplies	8,000	2,019	5,981
Travel - mileage and meals	3,000	1,403	1,597
Miscellaneous	1,000	-	1,000
Rent and utilities	-	-	-
Dues and memberships	-	-	-
Repairs and maintenance	7,000	4,519	2,481
Legal publications	6,000	1,438	4,562
Capital outlay	20,000	248	19,752
Total B	45,000	9,627	35,373
Blue Cross/Blue Shield	-	-	-
Social security	1,522	284	1,238
Retirement	2,375	-	2,375
Total D	3,897	284	3,613
Department Totals	77,737	15,009	62,728
	$ 77,737	$ 15,009	$ 62,728
JUVENILE PROBATION FUND			
Miscellaneous	$ 6,000	$ 500	$ 5,500
	$ 6,000	$ 500	$ 5,500
ADULT PROBATION			
Miscellaneous	$ 7,000	$ -	$ 7,000
	$ 7,000	$ -	$ 7,000

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary	$ 1,079,606	$ 986,055	$ 93,551
Total A	1,079,606	986,055	93,551
Travel - mileage and meals	1,500	-	1,500
Telephone	3,000	1,289	1,711
Miscellaneous	1,500	1,448	52
Rent and utilities	34,240	36,772	(2,532)
State gas/vehicle reg expense	350,000	350,000	-
Physicals and safety equipment	15,000	18,379	(3,379)
Blue Cross/Blue Shield	459,609	406,977	52,632
Social security	81,479	72,022	9,457
Retirement	127,319	109,783	17,536
Unemployment insurance	-	-	-
Parts and maintenance	365,000	571,012	(206,012)
Gas and oil	436,525	526,881	(90,356)
Shop expense	31,050	20,966	10,084
Freight	500	683	(183)
Tires and tubes	100,000	94,115	5,885
Road material	565,177	171,706	393,471
Bridge material	-	-	-
Fencing	20,000	68,410	(48,410)
Engineering services	-	-	-
Mineral leases and bonds	10,000	5,290	4,710
Snow removal-extra	45,000	73,107	(28,107)
Machine rental	3,380	10,854	(7,474)
Contract Rock Crushing	-	-	-
Capital outlay	245,000	245,000	-
Total B	2,895,279	2,784,694	110,585
	$ 3,974,885	$ 3,770,749	$ 204,136
VIDEO ARRAIGNMENT			
Miscellaneous	$ 12,000	$ -	$ 12,000
	$ 12,000	$ -	$ 12,000

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEED CONTROL			
Salary	$ 52,900	$ 61,195	$ (8,295)
Salary - extra help	71,792	35,404	36,388
Leave indebtedness	2,060	-	2,060
Total A	126,752	96,599	30,153
Travel - mileage and meals	1,000	-	1,000
Telephone	2,025	1,761	264
Miscellaneous	7,000	10,530	(3,530)
Rent and utilities	-	-	-
Cloud seeding	20,000	21,500	(1,500)
Blue Cross/Blue Shield	12,708	12,261	447
Social security	9,535	7,390	2,145
Retirement	6,330	7,212	(882)
Parts and maintenance	10,240	11,502	(1,262)
Gas and oil	12,000	6,528	5,472
Shop expense	7,500	5,796	1,704
Weed control	65,750	65,377	373
Capital outlay	48,000	26,829	21,171
Total B	202,088	176,686	25,402
	$ 328,840	$ 273,285	$ 55,555
SOLID WASTE			
Salary	$ -	$ -	$ -
Total A	-	-	-
Travel - mileage and meals	-	-	-
Standard insurance	-	-	-
Blue Cross/Blue Shield	-	-	-
Social security	-	-	-
Retirement	-	-	-
Gas and oil	-	-	-
Tires and tubes	-	-	-
Contract expense	-	-	-
Materials	-	-	-
Landfill development	900,000	845,768	54,232
Closure costs	-	-	-
Maintenance and operation	-	-	-
Physical and safety equipment	-	-	-
Well monitoring and testing	-	-	-
Capital outlay	-	-	-
Total B	900,000	845,768	54,232
	$ 900,000	$ 845,768	$ 54,232

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REAPPRAISAL			
Salary - deputy	$ 44,180	$ 42,433	$ 1,747
Miscellaneous salary	39,554	30,350	9,204
Leave indebtedness	3,000	-	3,000
Total A	86,734	72,783	13,951
Travel	6,000	1,990	4,010
Miscellaneous	575	83	492
Supplies - non office	2,500	620	1,880
Maintenance	11,500	7,640	3,860
Standard insurance	-	-	-
Blue Cross/Blue Shield	47,848	34,262	13,586
Social security	6,300	5,235	1,065
Retirement	9,835	8,477	1,358
Contracts	70,000	69,900	100
Capital outlay	3,500	232	3,268
Total B	158,058	128,439	29,619
	$ 244,792	$ 201,222	$ 43,570
HEALTH			
Supplies	$ 1,200	$ -	$ 1,200
Misc payroll items	-	-	-
Rent and utilities	7,000	6,990	10
Building remodel and repairs	6,000	-	6,000
Appropriation	122,000	121,208	792
	$ 136,200	$ 128,198	$ 8,002
WATERWAYS			
Boat grant	$ 35,000	$ 20,605	$ 14,395
	$ 35,000	$ 20,605	$ 14,395

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Salary-EMT	$ 63,000	$ 53,767	$ 9,233
Salary	53,585	53,354	231
Total A	116,585	107,121	9,464
Telephone	4,000	2,794	1,206
Radio repair and maintenance	6,000	408	5,592
Training	21,500	7,775	13,725
Travel	-	-	-
Supplies - non office	20,000	18,688	1,312
Rent and utilities	10,000	8,213	1,787
Vehicle	-	-	-
Garage repairs and maintenance	8,000	2,628	5,372
Blue Cross/Blue Shield	26,284	23,021	3,263
Social security	7,050	7,951	(901)
Retirement	7,500	5,638	1,862
Appropriation	17,000	5,063	11,937
Patient transfers	-	-	-
Vaccinations	1,500	-	1,500
Repairs and maintenance ambulance	19,500	15,276	4,224
Monsanto grant	800	600	200
Capital outlay	300,000	55,254	244,746
Total B	449,134	153,309	295,825
	$ 565,719	$ 260,430	$ 305,289
COUNTY COURT FACILITY FUND			
Capital outlay	$ 6,000	$ 1,451	$ 4,549
	$ 6,000	$ 1,451	$ 4,549
COURT SERVICES			
Salary	$ 188,000	$ 158,641	$ 29,359
Total A	188,000	158,641	29,359
Social security	5,200	3,817	1,383
Supplies	8,000	8,939	(939)
Retirement	7,058	6,182	876
Total B	20,258	18,938	1,320
	$ 208,258	$ 177,579	$ 30,679

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Travel - mileage and meals	$ -	$ -	$ -
Parks repairs and maintenance	35,000	33,213	1,787
Parks repairs and maintenance / Freedom	5,000	4,023	977
Access maintenance	-	-	-
Road maintenance	-	1,773	(1,773)
Special projects	18,000	5,489	12,511
	$ 58,000	$ 44,498	$ 13,502
TORT LIABILITY			
Insurance - deductible	$ 10,000	$ 4,639	$ 5,361
Insurance - fire, auto, building	181,000	189,971	(8,971)
Workman's compensation	200,000	79,785	120,215
	$ 391,000	$ 274,395	$ 116,605
COUNTY FAIR			
Appropriation	$ 80,000	$ 80,000	$ -
Eastern Idaho State Fair	2,250	2,000	250
County Fair	-	-	-
	$ 82,250	$ 82,000	$ 250
VETERAN'S MEMORIAL			
Remittance	$ 26,275	$ 23,885	$ 2,390
	$ 26,275	$ 23,885	$ 2,390
MINERAL LEASING			
Road material	$ 200,000	$ 48,340	$ 151,660
Road maintenance	600,000	140,000	460,000
Bridge material	-	-	-
Fencing	-	-	-
Capital outlay	400,000	252,678	147,322
	$ 1,200,000	$ 441,018	$ 758,982

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU			
Special projects	$ 110,600	$ 66,980	$ 43,620
Commissioners contingency	150,000	188,277	(38,277)
TV translator	-	-	-
SE Idaho Council of Governments	3,500	5,000	(1,500)
County Fair	-	-	-
Dues and assessments	11,722	11,637	85
Department assistance	136,750	32,466	104,284
Capital outlay	-	-	-
	$ 412,572	$ 304,360	$ 108,212
JUVENILE JUSTICE			
Salary	$ -	$ -	$ -
Total A	-	-	-
Supplies / miscellaneous	1,500	-	1,500
JAIBG Grant match	-	-	-
Travel - mileage and meals	1,800	-	1,800
Telephone	1,800	1,630	170
Vehicle expense	1,000	847	153
Standard insurance	-	-	-
Blue Cross/Blue Shield	-	-	-
Social security	-	-	-
Retirement	-	-	-
Youth Court expenses	-	-	-
Other miscellaneous JV programs	13,000	12,953	47
Capital outlay	15,000	-	15,000
Total B	34,100	15,430	18,670
	$ 34,100	$ 15,430	$ 18,670

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Clerical salary	$ 190,059	$ 152,377	$ 37,682
Salary - law clerk/bailiff	57,830	56,793	1,037
Juvenile probation officer	57,830	56,793	1,037
Total A	305,719	265,963	39,756
Supplies	5,000	4,874	126
Travel - mileage and meals	2,000	983	1,017
Telephone	3,500	1,526	1,974
Machine maintenance	3,000	462	2,538
Bailiff miscellaneous expense	3,500	4,777	(1,277)
Training	3,000	-	3,000
Dues	3,725	3,107	618
Standard insurance	-	-	-
Blue Cross/Blue Shield	163,465	133,004	30,461
Social security	22,315	19,277	3,038
Retirement	36,350	31,891	4,459
Law library	8,000	2,084	5,916
Witnesses and jurors	5,000	2,293	2,707
Professional services	5,000	1,500	3,500
Public defender	-	-	-
Capital case attorney fees	30,000	-	30,000
Drug court district	15,000	7,831	7,169
Juvenile probation officer expense	-	-	-
Conflict attorney	-	-	-
Transcript	5,000	2,595	2,405
Capital outlay	2,000	2,236	(236)
Total B	315,855	218,440	97,415
	$ 621,574	$ 484,403	$ 137,171
ADULT PROBATION FEE			
Remittance	$ -	$ -	$ -
	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE FUND 139			
Miscellaneous Expense	$ 300,000	$ -	$ 300,000
	$ 300,000	$ -	$ 300,000
PUBLIC SAFETY FUND 140			
Miscellaneous Expense	$ 58,000	$ 79,477	$ (21,477)
	$ 58,000	$ 79,477	$ (21,477)
DRUG COURT FUND 141			
Miscellaneous Expense	$ 16,000	$ -	$ 16,000
	$ 16,000	$ -	$ 16,000
WEED CONTROL FUND 142	$ 13,450	$ -	$ 13,450
Miscellaneous Expense			
	$ 13,450	$ -	$ 13,450
TOTAL SPECIAL REVENUE	$ 13,826,899	$ 11,402,946	$ 2,423,953
TOTAL GOVERNMENTAL FUND TYPES	$ 16,808,502	$ 13,936,809	$ 2,871,693

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

Total expenditures - cash basis	$	13,936,809
Increase in expenditure accruals		185,037
Total expenditures - GAAP basis	$	14,121,846

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Caribou County, Idaho, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 11, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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Purpose of this Report

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

Searle Hart + Associates PLLC

Rexburg, Idaho
March 11, 2024