

# **BANNOCK COUNTY STATE OF IDAHO**



**Photo by Keedrin Criddle / Moose**

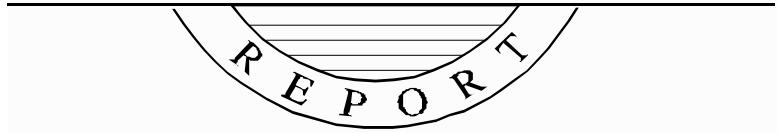
## **2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

**JASON C. DIXON, AUDITOR**

Prepared by the Auditing Department  
Kristi Klauser, Comptroller

**BANNOCK COUNTY**  
**STATE OF IDAHO**

**2021**  
**ANNUAL COMPREHENSIVE**  
**FINANCIAL**  


**FOR THE FISCAL YEAR ENDED**  
**SEPTEMBER 30, 2021**

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# BANNOCK COUNTY, IDAHO

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2021

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**BANNOCK COUNTY, IDAHO**

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



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

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

June 22, 2022

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

State law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars annually submit a complete set of financial statements to the legislative council. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of Bannock County, Idaho ("County"), for the fiscal year ended September 30, 2021. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

WIPFLI, LLP a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2021, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

#### **Profile of the Government**

Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. The most current population estimate of Bannock County is 88,795. The majority of the County's population resides in the county seat of Pocatello, with a population numbering over 56,000.

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

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

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

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

The County does not utilize encumbrance accounting.

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

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

## **Local Economy**

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

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

As of September 30, 2021, local unemployment is 1.6 percent while the state average was 2.8 percent; both were lower than the national average rate of 4.6 percent. Major industries with headquarters or divisions located within the County or in proximity, include fertilizer and chemical manufacturers, computer microchip manufacturers, and producers of electrical utility services. The federal government also has a major economic presence in the area, with the Idaho National Laboratory (INL), the largest employer in southeastern Idaho.

## **Long-term Financial Planning**

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

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

## **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bannock County for its annual comprehensive financial report for the fiscal year ended September 30, 2020. This was the twenty-eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Respectfully submitted,

Jason C. Dixon  
County Clerk



Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to  
**Bannock County**  
**Idaho**

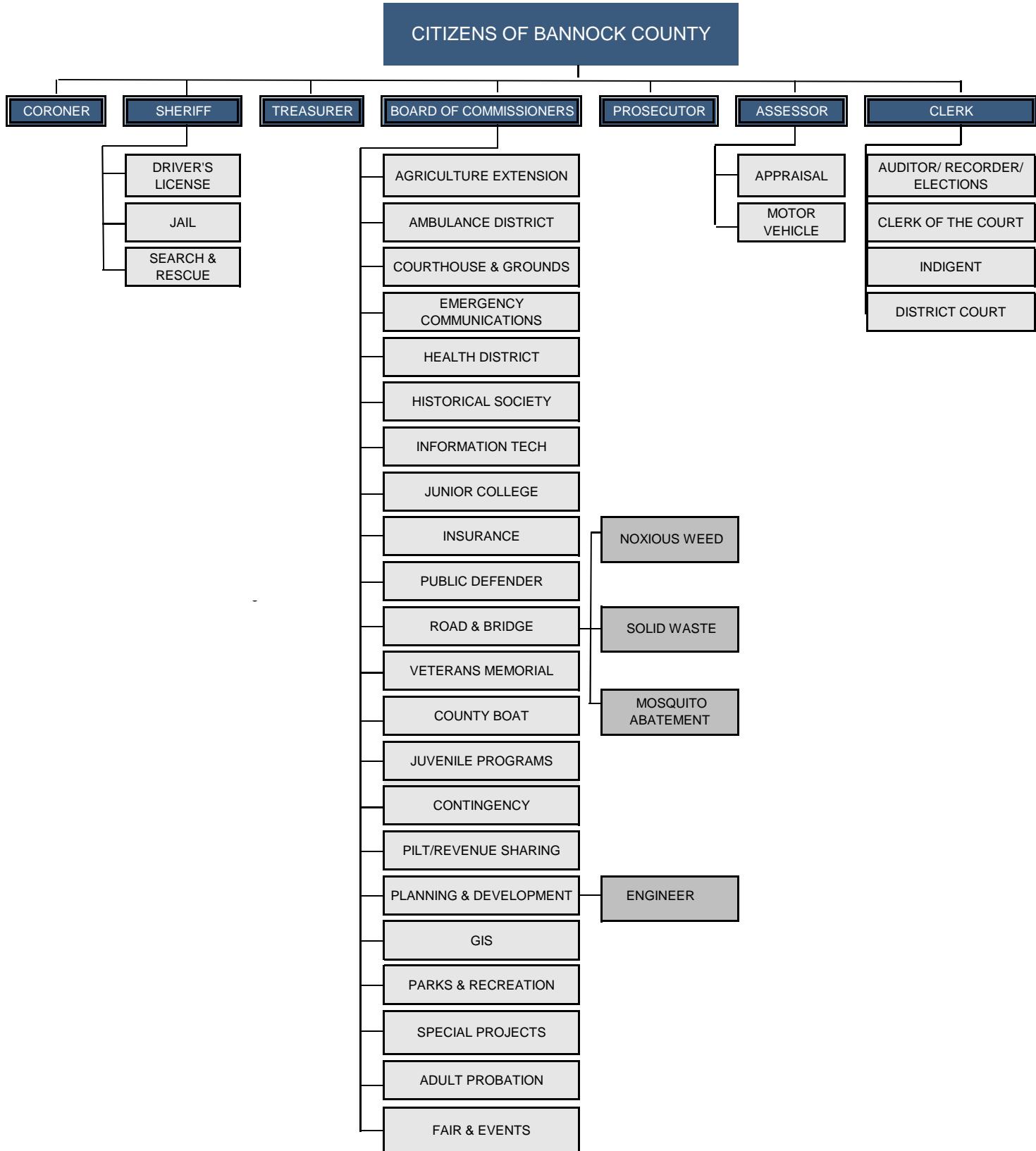
For its Annual Comprehensive  
Financial Report  
for the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

**BANNOCK COUNTY, IDAHO**  
**ORGANIZATIONAL CHART - BY DEPARTMENT**  
September 30, 2021



## BANNOCK COUNTY, IDAHO

### ELECTED OFFICIALS INFORMATION

September 30, 2021

#### MEMBERS OF UNITED STATES CONGRESS

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

#### MEMBERS OF STATE LEGISLATURE

##### Executive

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

##### Legislative District No. 28

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

##### Legislative District No. 29

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

#### ELECTED COUNTY OFFICERS

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

**BANNOCK COUNTY, IDAHO**

**COUNTY AND STATE OFFICIALS INFORMATION**

September 30, 2021

**DEPARTMENT HEADS**

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

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

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

**BANNOCK COUNTY, IDAHO**

**CLASSIFICATION OF FUNDS**

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

**INDEPENDENT AUDITOR'S REPORT**

Honorable Board of County Commissioners  
Bannock County, Idaho

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho, (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

***Other Matters – Prior Year and Summarized Comparative Information***

The financial statements of Bannock County, Idaho for the year ended September 30, 2020, were previously audited. We expressed an unmodified opinion on those statements on April 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects with the audited financial statements from which it has been derived.

#### ***Other Matters - Required Supplementary Information***

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

#### ***Other Matters - Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The accompanying supplementary information, such as the combining of nonmajor fund financial schedules, the custodial funds combining schedule, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (Uniform Guidance), 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 and other schedules listed in the table of contents 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. In our opinion, the combining and individual nonmajor fund financial statements and other schedules listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Matters - Other Information***

The introductory, capital asset schedules, and statistical sections have 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 them.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2022, on our consideration of the County'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 County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

The logo for Wipfli LLP, featuring the company name in a stylized, handwritten font.

Wipfli LLP  
CPAs and Consultants

Idaho Falls, Idaho  
June 22, 2022

## Management's Discussion and Analysis

As management of Bannock County, we offer readers of Bannock County's financial statements this narrative overview and analysis of the financial activities of Bannock County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1 of this report.

### Financial Highlights

- The assets and deferred outflows of Bannock County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$103,795,220 (net position). Of this amount, \$44,009,121 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$7,702,311.
- At the end of the current fiscal year, total fund balance for the General Fund was \$17,609,786 or 85 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$396,178 over budget.
- Bannock County allowed 44 percent of the \$3,893,537 State Revenue Sharing money to be allocated to the Justice Fund to help meet expenditures.

### Overview of the Financial Statements

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

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

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

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

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

Bannock County has no component units.

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

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

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

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

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

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

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

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

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

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

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

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 36-54 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Bannock County's budgetary reporting. Required Supplementary Information and pension schedules can be found on pages 55-65 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and additional fiduciary statements are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 66-93 of this report.

## Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bannock County, assets and deferred outflows exceeded liabilities and deferred inflows by \$103,795,220 at the close of the most recent fiscal year.

One of the largest portions of Bannock County's net position (58 percent) reflects its net investment in capital assets (e.g., land buildings, machinery and equipment, infrastructure), less any accumulated depreciation and related debt used to acquire those assets that is still outstanding. Bannock County uses these capital assets to provide services to citizens. These assets are not available for future spending. Although Bannock County's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

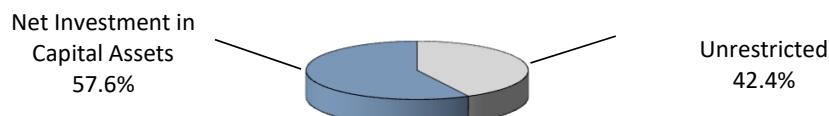
### Bannock County's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets:</b>						
Current and Other Assets .....	\$ 64,892,895	\$ 51,004,589	\$ 9,822,158	\$ 9,282,113	\$ 74,715,053	\$ 60,286,702
Capital Assets .....	25,654,296	26,240,821	34,131,803	34,113,026	59,786,099	60,353,847
<b>Total Assets .....</b>	<b>90,547,191</b>	<b>77,245,410</b>	<b>43,953,961</b>	<b>43,395,139</b>	<b>134,501,152</b>	<b>120,640,549</b>
Deferred Outflows of Resources .....	7,095,236	3,501,056	179,867	131,757	7,275,103	3,632,813
<b>Total Assets and Deferred Outflows of Resources .....</b>	<b>\$ 97,642,427</b>	<b>\$ 80,746,466</b>	<b>\$ 44,133,828</b>	<b>\$ 43,526,896</b>	<b>\$ 141,776,255</b>	<b>\$ 124,273,362</b>
<b>Liabilities:</b>						
Long-Term Liabilities Outstanding .....	\$ 6,083,419	\$ 17,140,369	\$ 6,318,039	\$ 6,241,802	\$ 12,401,458	\$ 23,382,171
Other Liabilities .....	11,434,844	4,553,231	736,255	869,401	12,171,099	5,422,632
<b>Total Liabilities .....</b>	<b>17,518,263</b>	<b>21,693,600</b>	<b>7,054,294</b>	<b>7,111,203</b>	<b>24,572,557</b>	<b>28,804,803</b>
Deferred Inflows of Resources .....	12,984,477	703,022	424,001	44,110	13,408,478	747,132
<b>Total Liabilities and Deferred Inflows of Resources .....</b>	<b>30,502,740</b>	<b>22,396,622</b>	<b>7,478,295</b>	<b>7,155,313</b>	<b>37,981,035</b>	<b>29,551,935</b>
<b>Net Position:</b>						
Net Investment in Capital Assets .....	25,654,296	26,196,703	34,131,803	34,113,026	59,786,099	60,309,729
Unrestricted .....	41,485,391	32,153,141	2,523,730	2,258,557	44,009,121	34,411,698
<b>Total Net Position .....</b>	<b>67,139,687</b>	<b>58,349,844</b>	<b>36,655,533</b>	<b>36,371,583</b>	<b>103,795,220</b>	<b>94,721,427</b>
<b>Total Liabilities, Deferred Inflows, and Net Position .....</b>	<b>\$ 97,642,427</b>	<b>\$ 80,746,466</b>	<b>\$ 44,133,828</b>	<b>\$ 43,526,896</b>	<b>\$ 141,776,255</b>	<b>\$ 124,273,362</b>

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

The majority of Bannock County's net position (58 percent) is net investment in capital assets. The remaining balance of \$44,009,121 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

### Government Net Position at 2021



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

The government's net position increased by \$7,702,311 during the current fiscal year. The net investment in capital assets decreased by \$523,630. Unrestricted net position increased by \$9,597,423; which is comprised of an increase in unrestricted net position for governmental activities of \$9,332,250 and an increase for business-type activities of \$265,173.

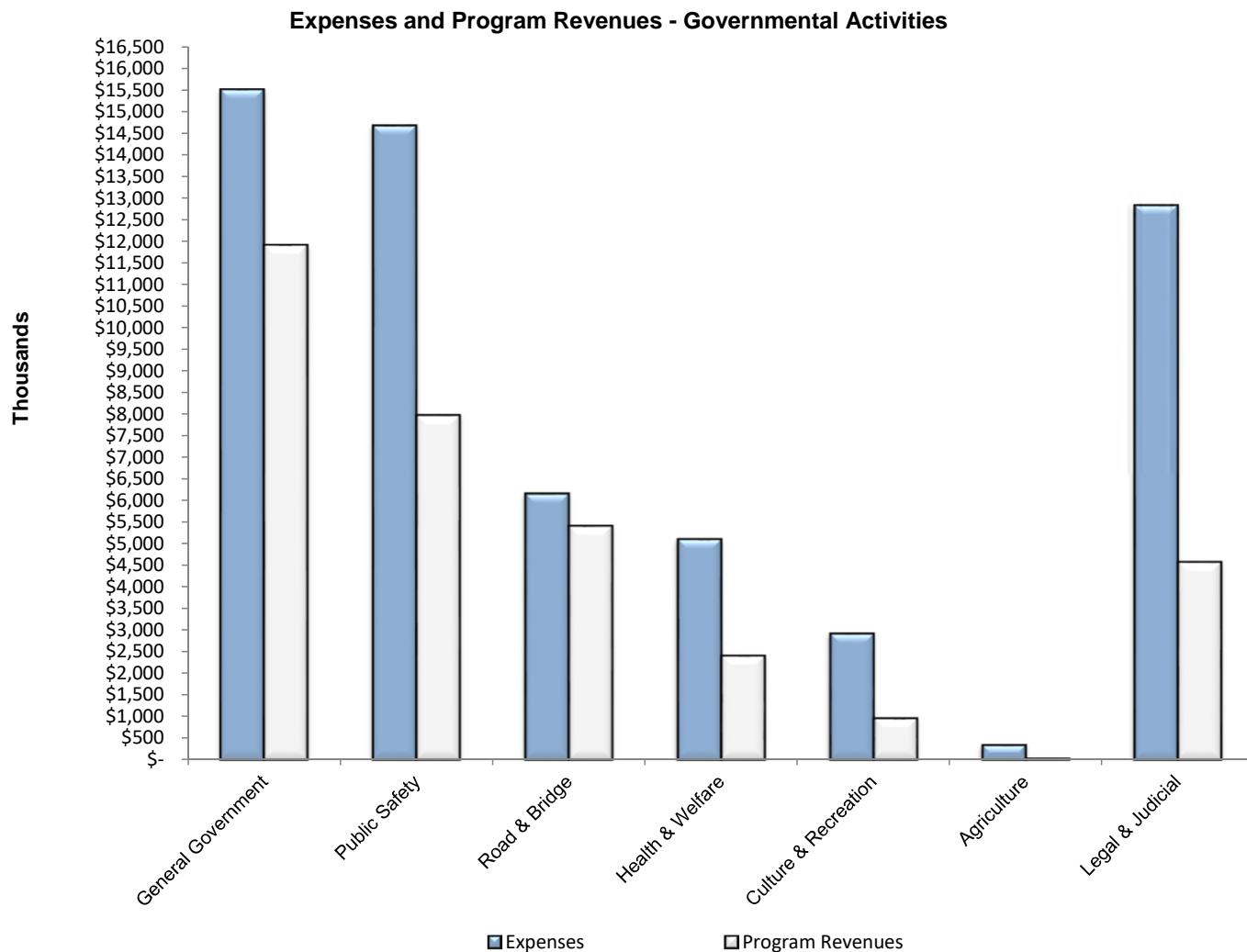
**Bannock County's Change in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
Program Revenues:						
Charges for Services .....	\$ 17,295,220	\$ 17,287,485	\$ 7,307,026	\$ 6,538,035	\$ 24,602,246	\$ 23,825,520
Operating Grants and Contributions .....	15,994,444	9,341,111	-	-	15,994,444	9,341,111
Capital Grants and Contributions .....	-	949,975	-	-	-	949,975
General Revenues:						
Property Taxes .....	26,228,731	29,918,102	-	-	26,228,731	29,918,102
Other Taxes .....	7,753,390	6,483,320	-	-	7,753,390	6,483,320
Other .....	(325,093)	2,200,293	(314,082)	(139,734)	(639,175)	2,060,559
<b>Total Revenues</b> .....	<b>66,946,692</b>	<b>66,180,286</b>	<b>6,992,944</b>	<b>6,398,301</b>	<b>73,939,636</b>	<b>72,578,587</b>
<b>Expenses:</b>						
General Government .....	15,504,878	19,677,634	-	-	15,504,878	19,677,634
Public Safety .....	14,667,950	14,672,113	-	-	14,667,950	14,672,113
Road and Bridge .....	6,162,610	6,222,255	-	-	6,162,610	6,222,255
Health and Welfare .....	5,106,890	6,290,181	-	-	5,106,890	6,290,181
Culture and Recreation .....	2,924,492	2,689,682	-	-	2,924,492	2,689,682
Agriculture .....	341,851	422,478	-	-	341,851	422,478
Legal and Judicial .....	12,827,352	13,034,949	-	-	12,827,352	13,034,949
Solid Waste .....	-	-	5,732,660	6,008,141	5,732,660	6,008,141
Emergency Communications .....	-	-	976,334	1,190,218	976,334	1,190,218
<b>Total Expenses</b> .....	<b>57,536,023</b>	<b>63,009,292</b>	<b>6,708,994</b>	<b>7,198,359</b>	<b>64,245,017</b>	<b>70,207,651</b>
Increase (Decrease) in Net Position ..	9,410,669	3,170,994	283,950	(800,058)	9,694,619	2,370,936
Transfers In (Out) .....	(1,992,308)	-	-	-	(1,992,308)	-
Change in Net Position .....	7,418,361	3,170,994	283,950	(800,058)	7,702,311	2,370,936
Net Position - Beginning, as restated ..	59,721,326	55,178,850	36,371,583	37,171,641	96,092,909	92,350,491
<b>Net Position - Ending .....</b>	<b>\$ 67,139,687</b>	<b>\$ 58,349,844</b>	<b>\$ 36,655,533</b>	<b>\$ 36,371,583</b>	<b>\$ 103,795,220</b>	<b>\$ 94,721,427</b>

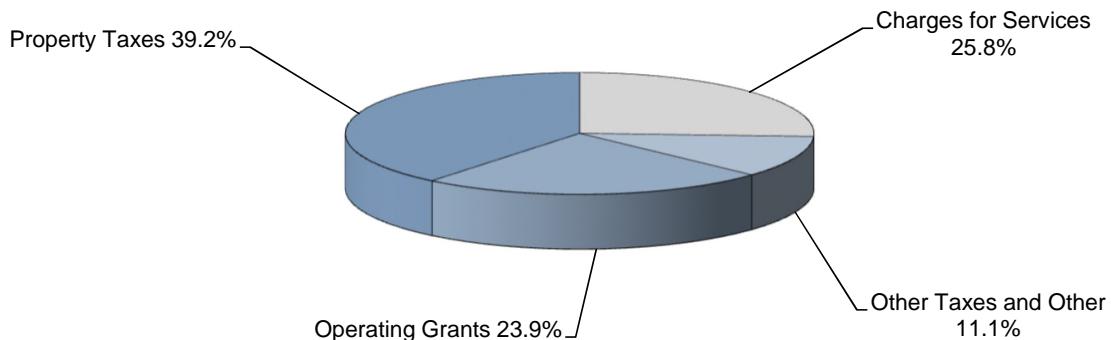
Prior year balances were not restated for prior period adjustments or the implementation of GASB Statement No. 84.

**Governmental Activities.** Governmental activities increased Bannock County's net position by \$7,418,361, as compared to an increase of \$3,170,994 in fiscal year 2020. For comparison purposes, operating grants and contributions increased by \$6.6 million. Property taxes decreased due to a prior year correction; sales tax and liquor sales increased while interest dropped.

Expenditures decreased due to the prior year aggressive approach by commission to meet departmental needs that have now leveled out.



**Revenues by Source - Governmental Activities**

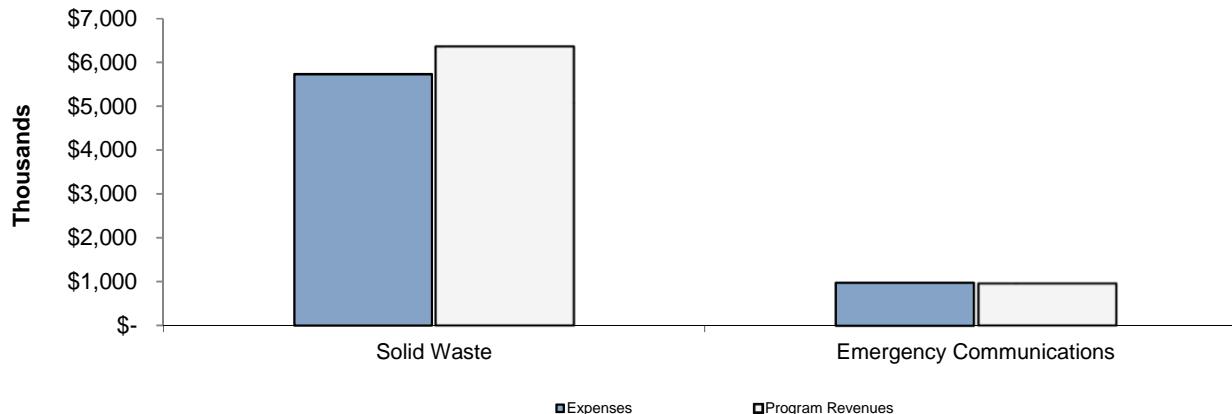


Even though property taxes (39 percent) provide the largest percentage of County revenue, charges for services (26 percent) and operating grants (24 percent) continue to provide a large percentage of County revenue sources. County management philosophy has been to provide property tax relief through increased charges for services when appropriate.

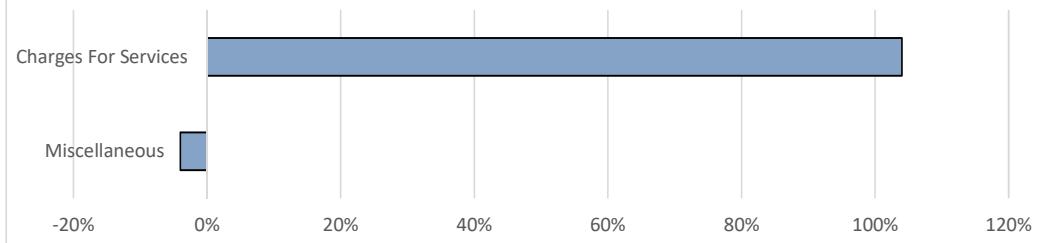
**Business-Type Activities.** Business-type activities increased Bannock County's net position by \$283,950. An increase occurred in net investment in capital assets by \$18,777 and an increase in unrestricted net position by \$265,173. The increase was due to an increase in revenues and decreased spending.

When comparing charges for services, the landfill revenue increased \$742,875 when compared to last fiscal year, this increase was from gate fee and the sale of energy revenues. Revenue in emergency communications increased by \$26,119 due to additional fees received. These revenue trends are slightly better than last fiscal year. Investment income was \$6,295 less than fiscal year and we had another loss on capital

#### Expenses and Program Revenues - Business-Type Activities



#### Revenue by Source - Business-Type Activities



#### Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Bannock County's governmental funds reported combined ending fund balances of \$52,406,176. Bannock County has non-spendable fund balances of \$754,377 held for inventory. Restricted fund balance monies include grant programs totaling \$1,354,299 and funding restricted programs of \$1,088,278. Committed fund balance totals \$14,177,448 to allow for cash flow for the first three months of the fiscal year before property tax dollars are collected. Assignments are the balance of Special Revenue Fund balance amounts held for spending by definition of the Special Revenue Fund. The General Fund also has assigned amounts for general government operations.

The General Fund is the chief operating fund of Bannock County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$7,325,718. As a measure of the General Fund's liquidity, it may be useful to compare this unassigned fund balance to total fund expenditures. Unassigned fund balance represents 35 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund decreased by \$2,334,781 at the end of the current fiscal year. It was anticipated to use \$ 4.6 million in reserves. Revenues came in \$544,654 more than anticipated and expenditures were underspent by \$2,285,599.

The Justice Fund saw an increase in fund balance of \$5,189,325. This increase was due to receipt of unanticipated revenues of \$5,267,462 which was mostly made up of CARES reimbursement funds.

The Road and Bridge Fund had a decrease in fund balance by \$629,389. It was anticipated to use reserves of \$968,134. While revenues came in higher than anticipated and expenditures were underspent, a correction of municipal road and bridge taxes to local cities required a transfer of \$1,992,308. This reduced fund balance.

The Ambulance Fund had an increase of fund balance by \$472,377. It was anticipated to use more reserves but revenues came in higher than anticipated and expenditures were underspent.

The Grant Funds had an increase in fund balance of \$91,124. Revenues for grants may vary from expenditures when projects or activities continue into the next fiscal year.

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

Unrestricted net position of the Solid Waste Fund at the end of the year was \$2,199,466 and for the Emergency Communications Fund was \$324,264. The total change in net position for the Solid Waste Fund was an increase of \$302,051 and a decrease in the Emergency Communications Fund of \$18,101.

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

The Emergency Communications net position decreased by \$18,101 for the fiscal year. Revenues remained steady while expenditures decreased. Projects will continue to be managed to ensure minimum reserves are maintained.

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

### **General Fund Budgetary Highlights**

During the current fiscal year, the general fund increased budget authority through unanticipated revenues (\$494,254) as summarized below:

- Health insurance received rebates from prescriptions and stop loss rebates to help cover added insurance payments.

Budget reallocations within the same department are summarized below:

- Commission moved \$3,800 from operating to personnel salaries (\$3,400) and personnel benefits (\$400).
- GIS moved \$13,000 from operating to personnel salaries.
- County operations moved \$34,562 to cover personnel benefits for workmans compensation from operations.

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

- \$230,000 was underspent in the Contingency Department; these funds were unspent in operating expenditures.
- \$106,000 was underspent in the Commissioners Department; these funds were unspent in salaries, benefits and operating expenditures.
- \$87,000 was underspent in the Assessor Department; these funds were unspent in salaries, benefits, and operating expenditures.
- \$146,000 was underspent in the Courthouse and Grounds Department; these funds were unspent in salaries, benefits, operating and capital expenditures.
- \$222,000 was underspent in the Clerk Department; these funds were unspent in salaries, benefits and operating expenditures.
- \$397,000 was overspent in the Health Insurance Department; these funds were overspent on insurance claims even after adding budget authority.

### **Capital Asset and Debt Administration**

**Capital Assets.** Bannock County's net investment in capital assets in governmental and business-type activities as of September 30, 2021, amounts to \$59,786,099. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

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

#### Governmental-Type Activities:

- Software for Clerk and Auditors \$338,580.
- Bleachers for the fairgrounds \$20,282.
- Road and Bridge equipment \$301,778, Sheriff's vehicles \$39,015, and Ambulance equipment \$114,792.
- Event Center equipment and improvement \$83,017.
- Road and Bridge received donated roads of \$182,148 and remodeled a building \$23,408.
- IT upgrades \$130,179.
- The disposal of vehicles \$215,469 and equipment \$696,555.

#### Business-Type Activities:

- Landfill equipment \$320,919.
- Emergency Communications equipment \$69,585.
- Landfill Gas Wells \$271,693 and cell expansion \$567,183.
- Disposal of Landfill equipment \$525,120.

### **Bannock County's Capital Assets (net of depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land .....	\$ 2,597,014	\$ 2,597,014	\$ 24,355,283	\$ 23,788,100	\$ 26,952,297	\$ 26,385,114
Buildings and Improvements .....	10,929,175	11,466,661	4,191,484	4,203,407	15,120,659	15,670,068
Machinery and Equipment .....	5,223,432	5,210,565	5,585,036	6,121,519	10,808,468	11,332,084
Infrastructure .....	6,904,675	6,966,581	-	-	6,904,675	6,966,581
Total .....	<u>\$ 25,654,296</u>	<u>\$ 26,240,821</u>	<u>\$ 34,131,803</u>	<u>\$ 34,113,026</u>	<u>\$ 59,786,099</u>	<u>\$ 60,353,847</u>

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

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

A lease for election equipment through ES&S was entered into on September 19, 2017. The total lease amount is \$223,471 with computed interest of \$5,109 and a principal balance of \$218,362. This lease was paid in full in fiscal year 2021.

**Bannock County's Outstanding Debt  
General Obligation Bonds and Capital Leases**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Capital Leases .....	\$ -	\$ 44,118	\$ -	\$ -	\$ -	\$ 44,118
Total .....	\$ -	\$ 44,118	\$ -	\$ -	\$ -	\$ 44,118

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 2 percent of its total assessed valuation. The current debt limitation for Bannock County is \$144,918,933.

Additional information on Bannock County's long-term debt can be found in Note E starting on page 46 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Bannock County is currently 1.6 percent, which is lower than one year ago. The State's average unemployment rate is 2.8 percent and the national average is 4.6 percent.
- The labor force and personal income in Bannock County has increased.
- The population in the County continues to increase giving Bannock County a record high population of 88,795.

All of these factors were considered in preparing Bannock County's budget for the 2022 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants increased dramatically to \$21,100,000 from the prior year budget of \$3,200,000 due to ARPA funds of roughly \$17.5 million. Bannock County's overall budget is a reflection of this increase and added \$1,550,000 for potential litigation. Remaining expenditures held firm.

**Requests for Information**

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



This page contains no financial information.

**BANNOCK COUNTY, IDAHO**

**STATEMENT OF NET POSITION**

September 30, 2021

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	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents .....	\$ 13,192,347	\$ 2,027,498	\$ 15,219,845
Investments .....	45,555,016	7,064,421	52,619,437
Receivables, Net of Allowance for Uncollectibles .....	795,528	486,604	1,282,132
Taxes Receivable .....	866,636	-	866,636
Intergovernmental Receivable .....	3,723,391	116,311	3,839,702
Prepaid Assets .....	5,600	-	5,600
Inventory .....	754,377	115,095	869,472
Net Pension Asset .....	-	12,229	12,229
Capital Assets, Net of Depreciation			
Land .....	2,597,014	24,355,283	26,952,297
Buildings and Improvements .....	10,929,175	4,191,484	15,120,659
Machinery and Equipment .....	5,223,432	5,585,036	10,808,468
Infrastructure .....	6,904,675	-	6,904,675
Total Assets .....	90,547,191	43,953,961	134,501,152
<b>DEFERRED OUTFLOWS</b>			
Pension Related and OPEB .....	7,095,236	179,867	7,275,103
Total Asset and Deferred Outflows .....	<u>\$ 97,642,427</u>	<u>\$ 44,133,828</u>	<u>\$ 141,776,255</u>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,601,940	\$ 720,954	\$ 2,322,894
Direct Deposit Payable .....	506,495	15,301	521,796
Interest Payable .....	-	-	-
Health Insurance Payable .....	600,000	-	600,000
Grants Received in Advance .....	8,726,409	-	8,726,409
Long-term Debt			
Due within one year .....	1,515,033	125,391	1,640,424
Due in more than one year .....	4,568,386	6,192,648	10,761,034
Total Liabilities .....	<u>17,518,263</u>	<u>7,054,294</u>	<u>24,572,557</u>
<b>DEFERRED INFLOWS</b>			
Taxes Received in Advance .....	297,904	32,772	330,676
Pension Related and OPEB .....	<u>12,686,573</u>	<u>391,229</u>	<u>13,077,802</u>
Total Deferred Inflows .....	<u>12,984,477</u>	<u>424,001</u>	<u>13,408,478</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets .....	25,654,296	34,131,803	59,786,099
Unrestricted .....	41,485,391	2,523,730	44,009,121
Total Net Position .....	<u>67,139,687</u>	<u>36,655,533</u>	<u>103,795,220</u>
Total Liabilities, Deferred Inflows, and Net Position ..	<u>\$ 97,642,427</u>	<u>\$ 44,133,828</u>	<u>\$ 141,776,255</u>

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

BANNOCK COUNTY, IDAHO

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General Government.....	\$ 15,504,878	\$ 10,214,261	\$ 1,695,295	\$ -	\$ (3,595,322)	\$ -	\$ (3,595,322)
Public Safety.....	14,667,950	1,980,979	5,991,644	-	(6,695,327)	-	(6,695,327)
Road and Bridge.....	6,162,610	453,332	4,967,911	-	(741,367)	-	(741,367)
Health and Welfare.....	5,106,890	2,269,970	139,975	-	(2,696,945)	-	(2,696,945)
Culture and Recreation.....	2,924,492	715,816	249,472	-	(1,959,204)	-	(1,959,204)
Agriculture.....	341,851	29,372	-	-	(312,479)	-	(312,479)
Legal and Judicial.....	12,827,352	1,631,490	2,950,147	-	(8,245,715)	-	(8,245,715)
Total Governmental Activities....	<u>57,536,023</u>	<u>17,295,220</u>	<u>15,994,444</u>	<u>-</u>	<u>(24,246,359)</u>	<u>-</u>	<u>(24,246,359)</u>
Business-Type Activities:							
Solid Waste.....	5,732,660	6,349,316	-	-	-	616,656	616,656
Emergency Communications.....	976,334	957,710	-	-	-	(18,624)	(18,624)
Total Business-Type Activities..	<u>6,708,994</u>	<u>7,307,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>598,032</u>	<u>598,032</u>
Total Primary Government.....	<u><u>\$ 64,245,017</u></u>	<u><u>\$ 24,602,246</u></u>	<u><u>\$ 15,994,444</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (24,246,359)</u></u>	<u><u>\$ 598,032</u></u>	<u><u>\$ (23,648,327)</u></u>
General Revenues:							
Property Taxes.....				\$ 26,228,731	\$ -	\$ 26,228,731	
Sales Taxes.....				6,709,995	-	6,709,995	
Liquor Taxes.....				1,043,395	-	1,043,395	
Investment Income.....				(293,707)	523	(293,184)	
Gain/(Loss) on Capital Asset Disposal.....				134,985	(314,605)	(179,620)	
Other Miscellaneous.....				(166,371)	-	(166,371)	
Transfers In (Out).....				(1,992,308)	-	(1,992,308)	
Total General Revenues and Transfers.....				<u>31,664,720</u>	<u>(314,082)</u>	<u>31,350,638</u>	
Change in Net Position.....				7,418,361	283,950	7,702,311	
Net Position - Beginning, as restated .....				59,721,326	36,371,583	96,092,909	
Net Position Ending.....				<u><u>\$ 67,139,687</u></u>	<u><u>\$ 36,655,533</u></u>	<u><u>\$ 103,795,220</u></u>	

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

## BANNOCK COUNTY, IDAHO

### MAJOR GOVERNMENTAL FUNDS

Bannock County reports the following major governmental funds:

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

#### Current Expense

Maximum tax levy:	0.002000000
Current tax levy:	0.000330531

#### Liability Insurance

Maximum tax levy:	unlimited
Current tax levy:	0.000076637

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

#### Justice Fund

Maximum tax levy:	0.002000000
Current tax levy:	0.001874683

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

#### Road and Bridge

Maximum tax levy:	0.002000000
Current tax levy:	0.000502121

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

#### Ambulance District

Maximum tax levy:	0.000400000
Current tax levy:	0.000335278

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

No tax levy revenue is involved in this fund.

**BANNOCK COUNTY, IDAHO**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

September 30, 2021

	General Fund	Justice Fund	Road and Bridge
<b>ASSETS</b>			
Cash and Cash Equivalents .....	\$ 3,890,820	\$ 2,971,021	\$ 863,921
Cash with Paying Agent .....	9,775	83,823	-
Investments .....	13,593,629	10,351,944	3,010,159
Intergovernmental Receivables .....	1,415,168	330,354	1,091,619
Grant Revenue Receivables .....	-	-	-
Fees Receivable, Net of Allowance for Uncollectibles .....	-	-	-
Taxes Receivable .....	132,631	348,319	67,921
Prepaid Asset .....	-	-	-
Inventory .....	-	-	354,213
<b>Total Assets</b> .....	<b>\$ 19,042,023</b>	<b">\$ 14,085,461</b">	<b">\$ 5,387,833</b">
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable .....	\$ 503,541	\$ 256,549	\$ 313,604
Direct Deposit Payable .....	140,260	180,512	38,997
Health Insurance Payable .....	600,000	-	-
Grants Received in Advanced .....	-	-	-
<b>Total Liabilities</b> .....	<b">1,243,801</b">	<b">437,061</b">	<b">352,601</b">
Deferred Inflows:			
Unavailable Property Taxes .....	115,389	303,038	59,091
Taxes Received in Advance .....	73,047	105,611	26,655
<b>Total Deferred Inflows</b> .....	<b">188,436</b">	<b">408,649</b">	<b">85,746</b">
Fund Balance:			
Nonspendable:			
Inventories .....	-	-	354,213
Restricted for:			
Grants .....	-	-	-
Funding Source Restrictions .....	-	-	-
Committed for:			
Funds Held for Minimum Balance .....	4,402,447	3,971,925	1,237,372
Assigned for:			
General Government .....	5,881,621	-	-
Public Safety .....	-	9,267,826	-
Road and Bridge .....	-	-	3,357,901
Health and Welfare .....	-	-	-
Culture and Recreation .....	-	-	-
Agriculture .....	-	-	-
Legal and Judicial .....	-	-	-
Unassigned .....	7,325,718	-	-
<b>Total Fund Balance</b> .....	<b">17,609,786</b">	<b">13,239,751</b">	<b">4,949,486</b">
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b> .....	<b">\$ 19,042,023</b">	<b">\$ 14,085,461</b">	<b">\$ 5,387,833</b">

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

- Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds .....
- Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the governmental funds .....
- Interest payable used in government activities is not payable for the current resources and; therefore, is not reported in the government funds .....
- Deferred Outflows - Pension and OPEB related deferrals .....
- Deferred Inflows - Pension and OPEB related deferrals .....
- Unavailable property taxes represent amounts that were not available to fund current expenditures and; therefore, are not reported in the governmental funds .....
- Net Position of Governmental Activities .....

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

Ambulance District	Grants	Nonmajor Governmental Funds	2021 Governmental Funds
\$ 545,082	\$ 2,191,623	\$ 2,601,514	\$ 13,063,981
-	-	34,768	128,366
1,899,236	7,636,283	9,063,765	45,555,016
32,716	-	444,036	3,313,893
-	409,499	-	409,499
793,955	-	1,573	795,528
47,900	-	269,865	866,636
-	-	5,600	5,600
-	-	400,164	754,377
<b>\$ 3,318,889</b>	<b>\$ 10,237,405</b>	<b>\$ 12,821,285</b>	<b>\$ 64,892,896</b>

\$ 197,326	\$ 124,856	\$ 206,064	\$ 1,601,940
-	31,841	114,885	506,495
-	-	-	600,000
-	8,726,409	-	8,726,409
<b>197,326</b>	<b>8,883,106</b>	<b>320,949</b>	<b>11,434,844</b>
41,673	-	234,781	753,972
19,061	-	73,530	297,904
<b>60,734</b>	<b>-</b>	<b>308,311</b>	<b>1,051,876</b>

-	-	400,164	754,377
-	1,354,299	-	1,354,299
-	-	1,088,278	1,088,278
765,207	-	3,800,497	14,177,448
-	-	967,989	6,849,610
-	-	-	9,267,826
-	-	-	3,357,901
2,295,622	-	1,584,018	3,879,640
-	-	1,550,670	1,550,670
-	-	151,428	151,428
-	-	2,648,981	2,648,981
-	-	-	7,325,718
<b>3,060,829</b>	<b>1,354,299</b>	<b>12,192,025</b>	<b>52,406,176</b>
<b>\$ 3,318,889</b>	<b>\$ 10,237,405</b>	<b>\$ 12,821,285</b>	

.....	25,654,296
.....	(6,083,419)
.....	7,095,236
.....	(12,686,573)
.....	753,971
.....	<b>\$ 67,139,687</b>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

<b>REVENUES</b>	<b>General Fund</b>	<b>Justice Fund</b>	<b>Road and Bridge</b>	<b>Ambulance District</b>
Taxes:				
Property Taxes .....	\$ 2,328,369	\$ 10,285,865	\$ 1,642,380	\$ 1,838,898
Sales Taxes .....	2,839,259	2,711,003	275,888	117,577
Liquor Apportionment .....	964,211	-	-	-
Cigarette Tax .....	209,067	-	-	-
Replacement Monies .....	153,437	100,340	16,518	23,087
Other General Tax .....	8,299	-	-	-
Licenses and Permits .....	843,520	150,412	-	-
Charges for Services .....	9,455,452	1,056,970	447,772	1,972,822
Highway Users .....	-	-	4,695,207	-
Intergovernmental - Program Specific .....	1,609,556	4,763,576	40,673	127,898
Intergovernmental - General .....	-	-	-	-
Investment Income (Loss) .....	(301,047)	-	-	7,340
Fines and Court Costs .....	1,918	216,814	-	-
Miscellaneous Revenue .....	875,657	67,557	34,370	135,042
 Total Revenue .....	 <u>18,987,698</u>	 <u>19,352,537</u>	 <u>7,152,808</u>	 <u>4,222,664</u>
 <b>EXPENDITURES</b>				
Current:				
General Government .....	16,054,107	-	-	-
Public Safety .....	761,943	12,291,729	-	-
Roads .....	-	-	5,509,703	-
Health and Welfare .....	242,420	-	-	3,635,495
Culture and Recreation .....	-	-	-	-
Agriculture .....	83,046	-	-	-
Legal and Judicial .....	3,187,536	1,865,453	-	-
Capital Outlay .....	377,596	6,030	280,186	114,792
Debt Service:				
Principal .....	44,118	-	-	-
Interest and Fiscal Charges .....	<u>577</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures .....	 <u>20,751,343</u>	 <u>14,163,212</u>	 <u>5,789,889</u>	 <u>3,750,287</u>
 Excess Revenues (Expenditures) .....	 <u>(1,763,645)</u>	 <u>5,189,325</u>	 <u>1,362,919</u>	 <u>472,377</u>
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out) .....	<u>(571,136)</u>	<u>-</u>	<u>(1,992,308)</u>	<u>-</u>
Total Other Financing Sources (Uses) .....	<u>(571,136)</u>	<u>-</u>	<u>(1,992,308)</u>	<u>-</u>
 Net Change in Fund Balances .....	 (2,334,781)	 5,189,325	 (629,389)	 472,377
 <b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	 <u>19,944,567</u>	 <u>8,050,426</u>	 <u>5,578,875</u>	 <u>2,588,452</u>
 <b>FUND BALANCE, END OF YEAR</b> .....	 <u>\$ 17,609,786</u>	 <u>\$ 13,239,751</u>	 <u>\$ 4,949,486</u>	 <u>\$ 3,060,829</u>

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

Grants	Nonmajor	2021
	Governmental Funds	Governmental Funds
\$ -	\$ 7,827,359	\$ 23,922,871
	766,268	6,709,995
	79,184	1,043,395
	-	209,067
	66,333	359,715
	-	8,299
	36,285	1,030,217
482,436	2,183,178	15,598,630
	-	4,695,207
3,746,987	624,017	10,912,707
	567,323	567,323
	-	(293,707)
	705,765	924,497
47,968	85,511	1,246,105
<u>4,277,391</u>	<u>12,941,223</u>	<u>66,934,321</u>

1	1,647,139	17,701,247
278,468	985,385	14,317,525
249,013	-	5,758,716
14,250	1,564,248	5,456,413
334	1,925,089	1,925,423
-	249,599	332,645
3,587,775	4,087,020	12,727,784
56,421	197,215	1,032,240
-	-	44,118
-	-	577
<u>4,186,262</u>	<u>10,655,695</u>	<u>59,296,688</u>
<u>91,129</u>	<u>2,285,528</u>	<u>7,637,633</u>
<u>-</u>	<u>571,136</u>	<u>(1,992,308)</u>
<u>-</u>	<u>571,136</u>	<u>(1,992,308)</u>
91,129	2,856,664	5,645,325
<u>1,263,170</u>	<u>9,335,361</u>	<u>46,760,851</u>
<u>\$ 1,354,299</u>	<u>\$ 12,192,025</u>	<u>\$ 52,406,176</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

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Net Change in Fund Balance - Total Governmental Funds .....	\$ 5,645,325
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay .....	\$ 1,092,239
Depreciation Expense .....	<u>(1,737,295)</u>
Excess of Capital Outlay over Depreciation Expense .....	(645,056)

Transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Loss on Disposal .....	(123,618)
Contributed Asset .....	<u>182,148</u>
.....	58,530

Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been deferred:

Property Tax .....	(46,160)
--------------------	----------

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consisted of:

Capital Leases .....	44,695
.....	44,695

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Pension Expense .....	2,743,233
Accrued Interest .....	-
Other Post-Employment Benefit Obligations .....	(475,703)
Compensated Absences .....	<u>93,497</u>
Total Additional Amounts .....	2,361,027

Change in Net Position of Governmental Activities .....	\$ 7,418,361
.....	\$ 7,418,361

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

## MAJOR PROPRIETARY FUNDS

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

### Enterprise Funds

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000000000

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

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



Photo by Keedrin Criddle

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

September 30, 2021

<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS</u>				
	Solid Waste	Emergency Communications	Total	
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents .....	\$ 1,953,321	\$ 74,177	\$ 2,027,498	
Investments .....	6,805,966	258,455	7,064,421	
Intergovernmental Recievable .....	116,311	-	116,311	
Fees Receivable, Net of Allowance for Uncollectibles .....	486,604	-	486,604	
Inventory .....	115,095	-	115,095	
Total Current Assets .....	<u>9,477,297</u>	<u>332,632</u>	<u>9,809,929</u>	
Noncurrent Assets:				
Net Pension Asset	12,229	-	12,229	
Capital Assets:				
Land .....	24,354,428	855	24,355,283	
Buildings and Improvements .....	6,162,854	463,760	6,626,614	
Machinery and Equipment .....	7,656,886	3,819,753	11,476,639	
Less Accumulated Depreciation .....	(5,347,958)	(2,978,775)	(8,326,733)	
Total Noncurrent Assets .....	<u>32,838,439</u>	<u>1,305,593</u>	<u>34,144,032</u>	
Total Assets .....	<u>42,315,736</u>	<u>1,638,225</u>	<u>43,953,961</u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows .....	179,867	-	179,867	
Total Assets and Deferred Outflows of Resources ..	<u>\$ 42,495,603</u>	<u>\$ 1,638,225</u>	<u>\$ 44,133,828</u>	
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable .....	\$ 712,586	\$ 8,368	\$ 720,954	
Direct Deposit Payable .....	15,301	-	15,301	
Compensated Absences Payable .....	46,874	-	46,874	
Landfill Closure Payable .....	78,517	-	78,517	
Total Current Liabilities .....	<u>853,278</u>	<u>8,368</u>	<u>861,646</u>	
Noncurrent Liabilities:				
Compensated Absences Payable .....	21,109	-	21,109	
Landfill Closure Payable .....	6,171,539	-	6,171,539	
Total Noncurrent Liabilities .....	<u>6,192,648</u>	<u>8,368</u>	<u>7,054,294</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows .....	<u>424,001</u>	<u>-</u>	<u>424,001</u>	
<b>NET POSITION</b>				
Net Investment in Capital Assets .....	32,826,210	1,305,593	34,131,803	
Unrestricted .....	2,199,466	324,264	2,523,730	
Total Net Position .....	<u>35,025,676</u>	<u>1,629,857</u>	<u>36,655,533</u>	
Total Liabilities, Deferred Inflows of Resources, and Net Position .....	<u>\$ 42,495,603</u>	<u>\$ 1,638,225</u>	<u>\$ 44,133,828</u>	

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

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

**BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUNDS**

	Solid Waste	Emergency Communications	Total
<b>Operating Revenues:</b>			
Charges for Sales and Services:			
Fees.....	\$ 1,305,701	\$ 933,592	\$ 2,239,293
Landfill Permits/Gate Fees.....	2,738,499	-	2,738,499
City Residential Fees.....	1,254,098	-	1,254,098
Sale of Energy from Gas System.....	859,661	-	859,661
Miscellaneous.....	191,357	24,118	215,475
Total Operating Revenues.....	<u>6,349,316</u>	<u>957,710</u>	<u>7,307,026</u>
<b>Operating Expenses:</b>			
Salaries and Wages.....	626,771	85,018	711,789
Employee Benefits.....	268,632	(65,449)	203,183
Services and Supplies.....	4,168,305	729,721	4,898,026
Depreciation/Amortization .....	668,952	227,044	895,996
Total Operating Expenses .....	<u>5,732,660</u>	<u>976,334</u>	<u>6,708,994</u>
Operating Income (Loss).....	<u>616,656</u>	<u>(18,624)</u>	<u>598,032</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest Revenue.....	-	523	523
Loss on Disposal.....	(314,605)	-	(314,605)
Total Non-Operating Revenue (Expenses)....	<u>(314,605)</u>	<u>523</u>	<u>(314,082)</u>
Change in Net Position.....	302,051	(18,101)	283,950
Total Net Position - 10/01/2020 .....	<u>34,723,625</u>	<u>1,647,958</u>	<u>36,371,583</u>
Total Net Position - 9/30/2021 .....	<u>\$ 35,025,676</u>	<u>\$ 1,629,857</u>	<u>\$ 36,655,533</u>

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

BANNOCK COUNTY, IDAHO

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Fiscal Year Ended September 30, 2021

<u>BUSINESS-TYPE ACTIVITIES</u> <u>ENTERPRISE FUNDS</u>			
	Solid Waste	Emergency Communications	Total
<b>CASH FLOWS FROM OPERATIONS</b>			
Cash Received From Customers and Users .....	\$ 6,038,015	\$ 957,710	\$ 6,995,725
Cash Payments for Personnel Costs .....	(994,680)	(112,769)	(1,107,449)
Cash Payments for Services and Supplies .....	(4,131,158)	(755,806)	(4,886,964)
Other Operating Revenues .....	191,357	-	191,357
Net Cash Provided (Used) by Operations .....	<u>1,103,534</u>	<u>89,135</u>	<u>1,192,669</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers In (Out) .....	-	-	-
Net Cash Provided by Noncapital Financing Activities .....	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds (loss) from Sale of County Assets .....	845,151	-	845,151
Acquisition of Capital Assets .....	<u>(2,004,987)</u>	<u>(69,585)</u>	<u>(2,074,572)</u>
Net Cash (Used) by Capital and Related Financing Activities .....	<u>(1,159,836)</u>	<u>(69,585)</u>	<u>(1,229,421)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Cash Received From Interest .....	-	523	523
Net Cash Provided by Investing Activities .....	<u>-</u>	<u>523</u>	<u>523</u>
Net Increase in Cash and Cash Equivalents .....	378,481	20,073	398,554
<b>Cash and Investments - Beginning</b> .....	<u>8,380,806</u>	<u>312,559</u>	<u>8,693,365</u>
<b>Cash and Investments - Ending</b> .....	<u>\$ 8,759,287</u>	<u>\$ 332,632</u>	<u>\$ 9,091,919</u>
<b>Reconciliation of Operating Income to Net Cash Flows from Operating Activities</b>			
Operating Income (Loss) .....	\$ 616,656	\$ (18,624)	\$ 598,032
Add Depreciation Expense .....	668,952	227,044	895,996
Pension Deferral, net .....	(105,739)	(68,349)	(174,088)
(Increase)/Decrease in Assets			
Inventory .....	(9,317)	-	(9,317)
Fees Receivable, Net of Allowances for Uncollectibles .....	(126,548)	-	(126,548)
Intergovernmental Receivables .....	6,604	-	6,604
Increase/(Decrease) in Liabilities			
Accounts Payable .....	(539,825)	(26,085)	(565,910)
Direct Deposit Payable .....	805	(2,783)	(1,978)
Compensated Absences .....	5,657	(22,068)	(16,411)
Landfill Closure .....	586,289	-	586,289
To Net Cash Flows from Operations .....	<u>\$ 1,103,534</u>	<u>\$ 89,135</u>	<u>\$ 1,192,669</u>

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

## FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and; therefore, cannot be used to support the County's own programs. In Bannock County, there are no trust funds - but there are several custodial funds. The County's Custodial Funds are further described and presented beginning on page 95.

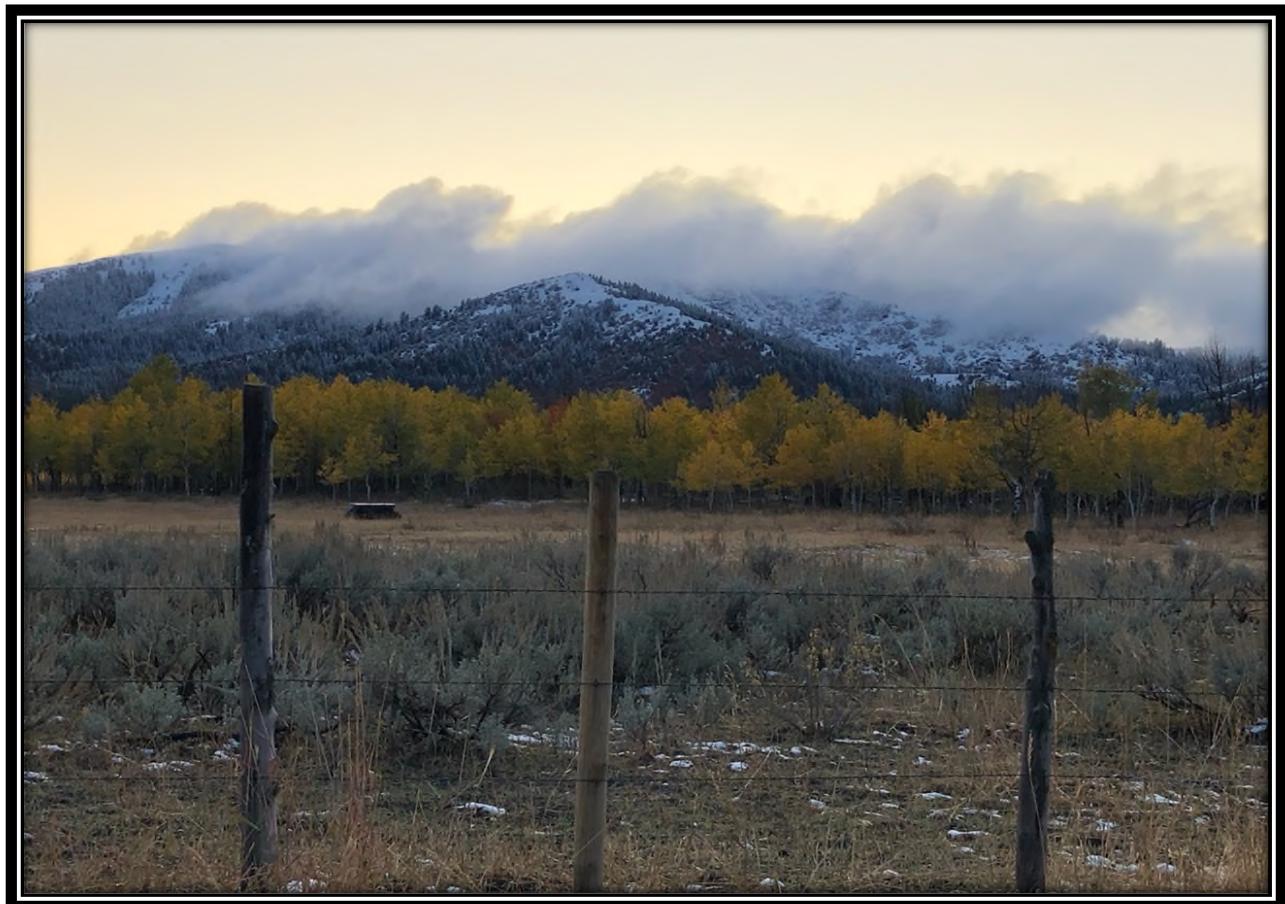


Photo by Keedrin Criddle

BANNOCK COUNTY, IDAHO

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

September 30, 2021

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	<b>CUSTODIAL FUNDS</b>
<b>ASSETS</b>	
Cash and Cash Equivalents .....	\$ 673,765
Investments .....	2,347,603
Accounts Receivable .....	<u>1,425,040</u>
 Total Assets .....	 <u>\$ 4,446,408</u>
 <b>LIABILITIES</b>	
Accounts Payable .....	\$ 593,724
Due to Others .....	<u>1,540,229</u>
 Total Liabilities .....	 <u>2,133,953</u>
 <b>NET POSITION</b>	
Restricted for:	
Individuals, Organizations, and other Governments	<u>2,312,455</u>
 Total Net Position. ....	 <u>2,312,455</u>
 Total Liabilities and Net Position	 <u>\$ 4,446,408</u>

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

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	Total Custodial Funds
<b>ADDITIONS</b>	
Property tax collected for other governments	\$ 61,661,020
Licenses and permits collected for other governments	39,459
Fines, fees and forfeitures collected for other governments	232,207
Sales and replacement taxes collected for other governments	900,427
Sales and use taxes collected for state	3,405,208
Fines and fees collected for state	2,071,193
Court ordered	
Restitution	314,481
Proceeds from tax deed sale	113,017
Contributions by prisoners	312,038
Transfer in	1,992,308
Miscellaneous	654,217
Total additions	<u>71,695,575</u>
<b>DEDUCTIONS</b>	
Payments to other governments	57,970,247
Payments to state	11,564,791
Payments to vendors	304,706
Payments to prisoners	-
Payments to victims	325,125
Payments to judgements	21,001
Total deductions	<u>70,185,870</u>
Net increase (decrease) in net position	1,509,705
Net position, beginning of year, as restated	802,750
Net position, end of year	<u>\$ 2,312,455</u>

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

## BANNOCK COUNTY, IDAHO

### Notes to Financial Statements

September 30, 2021

#### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Bannock County has implemented all GASB statements that are in effect, and applicable, for the County's fiscal year 2021. This includes adopting GASB Statement 84 - **Fiduciary Activities** that was developed to provide consistency and comparability across all governmental units by establishing specific criteria to identify and report fiduciary activities. Bannock County also early implemented GASB Statement 98 - **The Annual Comprehensive Financial Report** that established the term and its acronym ACFR in response to concerns that the acronym for comprehensive annual financial report sounded like a profoundly objectionable racial slur. The introduction of the new term and acronym is founded on a commitment to promote inclusivness.

##### A. Reporting Entity

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

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

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

##### B. Government-Wide Statements and Fund Financial Statements

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

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

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

**BANNOCK COUNTY, IDAHO**  
Notes to Financial Statements - Continued  
September 30, 2021

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

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements except for the custodial funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The County reports the following major governmental funds:

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

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

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

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

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2021

### D. Assets, Liabilities, and Net Position or Equity

#### 1. Deposits and Investments

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

Investments are stated at fair value determined by quoted market prices. Interest income is recorded in the general fund of the County unless otherwise specified by law or by Commission agreement.

#### 2. Receivables and Payables

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

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

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

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

#### 3. Inventories and Prepaid Items

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

#### 4. Restricted Assets

Bannock County has no restricted assets.

#### 5. Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2021

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

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

#### **6. Deferred Outflows/Inflows of Resources**

Deferred inflows of resources consist of resources received that relate to a future period. The County's proportionate share of the total pension related deferred inflows of resources and taxes received in advance qualify under this category. Deferred outflows of resources consist of pension contributions made subsequent to the actuarially determined pension liability measurement date and the County's proportionate share of the total pension related deferred outflow of resources. For additional information see the note on page 49 of this report.

#### **7. Compensated Absences**

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

#### **8. Leases**

The County is obligated under certain leases accounted for as capital leases. These leases are subject to annual appropriation of resources by the County in the governmental or proprietary funds as appropriate. Government-wide and proprietary financial statements report leases as liabilities, with the portion payable within twelve months designated separately from the portion payable in more than twelve months.

#### **9. Bonded Indebtedness**

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

#### **10. Long-term Obligations**

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

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

#### **11. Transfers**

The General Fund, County Operations, \$571,136 to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex. The Road and Bridge Fund transferred property taxes to taxing districts in the Custodial Funds per Idaho Code for municipal road and bridge reallocations.

	Transfer In	Transfer Out	Total
General Fund .....	\$ -	\$ (571,136)	\$ (571,136)
Road and Bridge Fund .....	- (1,992,308)	(1,992,308)	(1,992,308)
Parks & Recreation Fund .....	571,136	-	571,136
Custodial Fund .....	1,992,308	-	1,992,308
<b>Total .....</b>	<b>\$ 2,563,444</b>	<b>\$ (2,563,444)</b>	<b>\$ -</b>

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2021

### 12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications--committed and then assigned fund balances before using unassigned fund balances. More detail on fund balance can be found on page 46 within this section.

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

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

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

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

*Unassigned* - The remaining portion of fund balance in excess of other classifications (surplus) or excess of other classifications over total fund balance (deficit).

### E. Prior Period Adjustment and Implementation of New Accounting Standard

#### 1. Prior Period Adjustment

An error was discovered during fiscal year 2021 that involved road and bridge, fiscal year 2020 property taxes that were not reallocated to Bannock County incorporated cities per Idaho Code 40-801. Property tax collections of \$1,024,534 were received as county funds and belong in the Special Taxing District funds. A restatement of fund balance and net position has been made to correct beginning balances.

#### 2. Implementation of New Accounting Standard

During the year ended September 30, 2021, the county adopted new accounting guidance by implementing **GASB Statement 84, Fiduciary Activities**, which established criteria for identifying and reporting activities. The implementation of this statement has resulted in changing the presentation of the financial statements by recording State of Idaho, Special Taxing Districts, Unapportioned Land Sale, Restitution, Commissary, Evidence, Bid Bonds, Road Approach and Taylor Grazing Funds that weren't previously reported and including accruals and ending net position to custodial funds not previously required.

Beginning net position has been restated to reflect this change:

	Net Position September 30, 2021 as previously reported	Prior Period Adjustment	Implementation of GASB 84	Net Position September 30, 2021 as restated
Governmental Activities	\$ 58,349,844	\$ 1,024,534	\$ 346,948	\$ 59,721,326
General Fund	19,602,789	-	341,778	19,944,567
Road and Bridge	4,549,171	1,024,534	5,170	5,578,875
Custodial Funds:				
State of Idaho	-	-	399,668	399,668
Special Taxing Districts	-	-	168,601	168,601
Unapportioned Land Sale	-	-	2,664	2,664
Restitution Accounts	-	-	68,828	68,828
Commissary Accounts	-	-	157,250	157,250
Evidence Accounts	-	-	5,739	5,739
Total Custodial Funds				<u>\$ 802,750</u>

### F. Encumbrances

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

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2021

### G. Deferred Compensation Plan

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

### H. Pensions

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

## II. DETAILED NOTES ON ALL FUNDS

### A. Deposits and Investments

#### 1. Deposits

##### *Legal Provisions Governing Cash Deposits with Financial Institutions*

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

##### *Custodial Credit Risk for Deposits*

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

As of September 30, 2021, the County has uninsured and uncollateralized deposits amounting to \$3,485,924.

#### 2. Investments

##### *General Investment Policies*

The County Treasurer invests idle moneys in accordance with Idaho Code Title 57-127 which refers to section 67-1210 and 67-1210A for allowable investments. Idaho Code Section 67-1210, allows idle moneys to be invested in certain revenue bonds, general obligations bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

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

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

##### Investment Maturities (in Years)

Investment Type	Fair Value	Less than 1	1-5	6-10
Certificates of Deposits .....	\$ 6,006,022	\$ 2,532,392	\$ 3,473,630	\$ -
FFCBFC .....	500,013	500,013	-	-
6FNMA GTD .....	295,797	295,797	-	-
Idaho Independent School .....	130,995	130,995	-	-
Bonneville and Bingham .....	51,903	51,903	-	-
Federal NATL Mortgage .....	1,989,733	1,011,680	249,885	728,168
Federal Ag Management Corp .....	1,002,260	1,002,260	-	-
Federal Farm Credit Bank .....	4,626,485	250,030	4,376,455	-
Federal Home Loan Bank .....	6,234,785	5,590,784	644,001	-
FHLMC .....	2,405,580	250,261	992,792	1,162,527
Federal Home Loan .....	4,857,960	-	4,857,960	-
Twin Falls CCNTY .....	130,995	130,995	-	-
Idaho Health Fasct Auth .....	104,850	104,850	-	-
US Government Obligations .....	499,468	-	499,468	-
State of Idaho Investment Pool .....	26,130,194	26,130,194	-	-
Total .....	<u>\$ 54,967,040</u>	<u>\$ 37,982,154</u>	<u>\$ 15,094,191</u>	<u>\$ 1,890,695</u>

## BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued  
September 30, 2021

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

### **3. Interest Rate Risk**

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

### **4. Credit Risk**

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

<b>Investment Type</b>	<b>Fair Value</b>	<b>Aaa</b>	<b>Aa</b>	<b>A</b>	<b>Unrated</b>
Certificates of Deposits .....	\$ 6,006,022	\$ -	\$ -	\$ -	\$ 6,006,022
FFCBFC .....	500,013	500,013	-	-	-
6FNMA GTD .....	295,797	295,797	-	-	-
Idaho Independent School .....	130,995	-	130,995	-	-
Bonneville and Bingham .....	51,903	-	51,903	-	-
Federal NATL Mortgage .....	1,989,733	737,311	1,252,422	-	-
Federal Ag Management Corp .....	1,002,260	-	1,002,260	-	-
Federal Farm Credit Bank .....	4,626,485	1,897,945	2,728,540	-	-
Federal Home Loan Bank .....	6,234,785	4,829,846	1,404,939	-	-
FHLMC .....	2,405,580	749,918	1,655,662	-	-
Federal Home Loan .....	4,857,960	-	4,857,960	-	-
Twin Falls CCNTY .....	130,995	-	130,995	-	-
Idaho Health Facs Authority .....	104,850	-	104,850	-	-
US Government Obligations .....	499,468	499,468	-	-	-
State of Idaho Investment Pool .....	26,130,194	-	-	-	26,130,194
<b>Total .....</b>	<b>\$ 54,967,040</b>	<b>\$ 9,510,298</b>	<b>\$ 13,320,526</b>	<b>\$ -</b>	<b>\$ 32,136,216</b>

### **5. Custodial Credit Risk for Investments**

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

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

### **6. Concentration of Credit Risk**

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

<b>Issuer</b>	<b>Fair Value</b>	<b>Percent of Portfolio Investments</b>
Federal Home Loan Bank	\$ 6,234,785	11.48%
Federal Home Loan	4,857,960	8.94
Federal Farm Credit Bank	4,626,485	8.52

**BANNOCK COUNTY, IDAHO**

Notes to Financial Statements - Continued  
September 30, 2021

**7. Fair Value Measurements**

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

Level 1: Fair value is determined using quoted prices (adjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.

Level 2: Fair value is determined using inputs - other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly, such as quotes prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.

Level 3: Fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

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

**Fair Value Hierarchy**

	Level 1	Level 2	Level 3	Total
Certificates of Deposits .....	\$ -	\$ 6,006,022	\$ -	6,006,022
FFCBFC .....	500,013	-	-	500,013
6FNMA GTD .....	295,797	-	-	295,797
Idaho Independent School .....	130,995	-	-	130,995
Bonneville and Bingham .....	51,903	-	-	51,903
Federal NATL Mortgage .....	1,989,733	-	-	1,989,733
Federal Ag Management Corp .....	1,002,260	-	-	1,002,260
Federal Farm Credit Bank .....	4,626,485	-	-	4,626,485
Federal Home Loan Bank .....	6,234,785	-	-	6,234,785
FHLMC .....	2,405,580	-	-	2,405,580
Federal Home Loan .....	4,857,960	-	-	4,857,960
Twin Falls CCNTY .....	130,995	-	-	130,995
Idaho Health Facs Authority .....	104,850	-	-	104,850
US Government Obligations .....	499,468	-	-	499,468
State of Idaho Investment Pool .....	26,130,194	-	-	26,130,194
<b>Total .....</b>	<b>\$ 48,961,018</b>	<b>\$ 6,006,022</b>	<b>\$ -</b>	<b>\$ 54,967,040</b>

**B. Fees Receivable**

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2021. Management has determined that 18 percent of the current fees receivable is a reasonable estimation for these uncollectible amounts. The Balance Sheet Fees Receivable reflects the net amount as shown:

## Ambulance District:

Fees Receivable .....	\$ 953,325
Less 23% for Uncollectible Fees .....	(159,370)
<b>Net Fees Receivable .....</b>	<b>\$ 793,955</b>

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

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

**C. Capital Assets**

Capital asset activity for the year ended September 30, 2021 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land .....	\$ 2,597,014	\$ -	\$ -	\$ 2,597,014
Capital Assets, Depreciated:				
Buildings & Improvements .....	22,573,268	43,690	-	22,616,958
Machine & Equipment .....	16,411,687	1,048,549	912,024	16,548,212
Infrastructure .....	<u>19,627,662</u>	<u>182,148</u>	<u>-</u>	<u>19,809,810</u>
Total Capital Assets, Depreciated .....	<u>58,612,617</u>	<u>1,274,387</u>	<u>912,024</u>	<u>58,974,980</u>
Less Accumulated Depreciation:				
Buildings & Improvements .....	11,106,607	581,176	-	11,687,783
Machine & Equipment .....	11,201,122	912,064	788,406	11,324,780
Infrastructure .....	<u>12,661,081</u>	<u>244,054</u>	<u>-</u>	<u>12,905,135</u>
Total Accumulated Depreciation .....	<u>34,968,810</u>	<u>1,737,294</u>	<u>788,406</u>	<u>35,917,698</u>
Total Capital Assets, Depreciated, Net ..	<u>23,643,807</u>	<u>(462,907)</u>	<u>123,618</u>	<u>23,057,282</u>
Governmental Activities Capital				
Assets, Net of Depreciation .....	<u>\$ 26,240,821</u>	<u>\$ (462,907)</u>	<u>\$ 123,618</u>	<u>\$ 25,654,296</u>
Business-Type Activities:				
Capital Assets, Not Depreciated:				
Land .....	\$ 23,788,100	\$ 567,183	\$ -	\$ 24,355,283
Capital Assets, Depreciated:				
Buildings & Improvements .....	6,354,922	271,692	-	6,626,614
Machine & Equipment .....	<u>11,611,255</u>	<u>406,952</u>	<u>541,568</u>	<u>11,476,639</u>
Total Capital Assets, Depreciated .....	<u>17,966,177</u>	<u>678,644</u>	<u>541,568</u>	<u>18,103,253</u>
Less Accumulated Depreciation:				
Buildings & Improvements .....	2,151,515	283,615	-	2,435,130
Machine & Equipment .....	<u>5,489,736</u>	<u>744,601</u>	<u>342,734</u>	<u>5,891,603</u>
Total Accumulated Depreciation* .....	<u>7,641,251</u>	<u>1,028,216</u>	<u>342,734</u>	<u>8,326,733</u>
Total Capital Assets, Depreciated, Net ..	<u>10,324,926</u>	<u>(349,572)</u>	<u>198,834</u>	<u>9,776,520</u>
Business-Type Activities Capital				
Assets, Net of Depreciation .....	<u>\$ 34,113,026</u>	<u>\$ 217,611</u>	<u>\$ 198,834</u>	<u>\$ 34,131,803</u>

\*Accumulated depreciation is higher due to difference noted from prior year financials.

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

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

**Governmental Activities:**

General Government .....	\$ 355,314
Health & Welfare .....	259,683
Road & Bridge .....	445,083
Agriculture .....	12,393
Culture & Recreation .....	235,961
Public Safety .....	417,728
Legal & Judicial .....	11,132
Total Depreciation Governmental Activities .....	<u><u>\$ 1,737,294</u></u>

**Business-Type Activities:**

Solid Waste .....	\$ 668,952
Emergency Communications .....	227,044
Total Depreciation Business-Type Activities .....	<u><u>\$ 895,996</u></u>

**D. Compensated Absences**

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

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

The following schedule shows the estimated liability for vested vacation, contingent sick leave, compensatory hours, and the associated benefits at September 30, 2021:

<b>GOVERNMENTAL-TYPE</b>	<b>Vacation</b>	<b>Sick (1)</b>	<b>Compensatory Time</b>		<b>Employee Benefits (2)</b>	<b>Total</b>	<b>Due Within One Year</b>
<b>General Fund:</b>							
Clerk .....	\$ 57,053	\$ 13,529	\$ 634	\$ 13,605	\$ 84,821		
Assessor .....	27,098	6,892	954	6,676	41,620		
Treasurer .....	17,734	2,891	-	3,941	24,566		
Commission .....	18,185	4,804	310	4,451	27,750		
Coroner .....	250	48	-	57	355		
Clerk of the District Court .....	38,691	15,884	90	10,443	65,108		
Courthouse and Grounds .....	21,553	5,915	1,229	5,482	34,179		
Agriculture Extension .....	1,990	134	-	406	2,530		
Data Processing .....	20,177	4,987	7	4,808	29,979		
Juvenile Probation .....	81,137	27,288	1,400	20,979	130,804		
Planning and Development .....	20,590	5,064	1,037	5,099	31,790		
Special Projects .....	11,206	4,247	5,509	4,005	24,967		
SHARE .....	1,002	112	-	212	1,326		
Adult Probation .....	29,633	10,874	413	7,817	48,737		
GIS .....	3,888	751	-	887	5,526		
Total General Fund .....	<u>350,187</u>	<u>103,420</u>	<u>11,583</u>	<u>88,868</u>	<u>554,058</u>		<u>382,300</u>

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

<b>GOVERNMENTAL-TYPE</b>	Vacation	Sick (1)	Compensatory Time	Employee Benefits (2)	Total	Due Within One Year
<b>Major Funds:</b>						
Road and Bridge . . . . .	154,736	50,010	3,213	39,726	247,685	
Justice Fund:						
Sheriff . . . . .	248,578	111,579	1,982	70,411	432,550	
Jail . . . . .	185,759	68,366	7,833	50,932	312,890	
Prosecutor . . . . .	71,942	24,455	-	18,415	114,812	
Grants . . . . .	46,400	11,190	358	11,070	69,018	
Total Major Funds . . . . .	<u>707,415</u>	<u>265,600</u>	<u>13,386</u>	<u>190,554</u>	<u>1,176,955</u>	<u>812,099</u>
<b>Other Governmental Funds:</b>						
District Court . . . . .	111,642	49,153	150	30,746	191,691	132,266
Fair Exhibit . . . . .	5,782	1,262	3,233	1,962	12,239	8,445
Indigent . . . . .	71,459	28,149	-	19,029	118,637	81,860
Parks and Recreation. . . . .	5,197	1,061	10,721	3,244	20,223	13,954
Appraisal . . . . .	38,018	8,098	6	8,811	54,933	37,904
Noxious Weed . . . . .	7,642	2,147	143	1,897	11,829	8,163
Mosquito Abatement . . . . .	-	-	-	-	-	-
Juvenile Facility . . . . .	35,557	9,397	1,337	8,842	55,133	38,042
Total Other Governmental Funds . . . . .	<u>275,297</u>	<u>99,267</u>	<u>15,590</u>	<u>74,531</u>	<u>464,685</u>	<u>320,634</u>
Total Governmental-Type Fund . . . . .	<u>1,332,899</u>	<u>468,287</u>	<u>40,559</u>	<u>353,953</u>	<u>2,195,698</u>	<u>1,515,033</u>
<b>BUSINESS-TYPE</b>						
Emergency Communications . . . . .	-	-	-	-	-	-
Solid Waste . . . . .	<u>42,029</u>	<u>13,083</u>	<u>1,924</u>	<u>10,896</u>	<u>67,932</u>	<u>46,874</u>
Total Business-Type Fund . . . . .	<u>42,029</u>	<u>13,083</u>	<u>1,924</u>	<u>10,896</u>	<u>67,932</u>	<u>46,874</u>
<b>Total All Funds</b> . . . . .	<u><b>\$ 1,374,928</b></u>	<u><b>\$ 481,370</b></u>	<u><b>\$ 42,483</b></u>	<u><b>\$ 364,849</b></u>	<u><b>\$ 2,263,630</b></u>	<u><b>\$ 1,561,907</b></u>

(1) Hours determined by using 20% of accumulated amounts.

(2) Employee Benefits include FICA, Medicare, retirement, and life insurance.

#### **E. Long-Term Debt**

##### Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

<b>Governmental Activities:</b>	Beginning			Ending		Due Within One Year
	Balance	Additions	Reductions	Balance		
Net Pension Liability (Asset) . . . . .	\$ 11,998,093	\$ -	\$ 12,393,513	\$ (395,420)	\$ -	-
Capital Leases . . . . .	44,118	-	44,118	-	-	-
Compensated Absences . . . . .	2,289,193	160,766	254,261	2,195,698		1,515,033
Other Post-Employment Benefit Obligations . . . . .	2,808,963	1,474,178	-	4,283,141		-
Governmental Activity Long-term						
Liabilities . . . . .	<u>\$ 17,140,367</u>	<u>\$ 1,634,944</u>	<u>\$ 12,691,892</u>	<u>\$ 6,083,419</u>	<u>\$ 1,515,033</u>	
<b>Business-Type Activities:</b>						
Compensated Absences . . . . .	\$ 84,394	\$ 8,886	\$ 25,297	\$ 67,983	\$ 46,874	
Landfill Closure . . . . .	5,663,767	586,289	-	6,250,056		78,517
Net Pension Liability (Asset). . . . .	493,641	-	505,870	(12,229)		-
Business-Type Activity Long-term						
Liabilities . . . . .	<u>\$ 6,241,802</u>	<u>\$ 595,175</u>	<u>\$ 531,167</u>	<u>\$ 6,305,810</u>	<u>\$ 125,391</u>	

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

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

**F. Fund Equity**

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

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

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

	Major Special Revenue Funds					
	General Fund	Justice Fund	Road & Bridge	Ambulance Fund	Grant Funds	NonMajor Funds
<b>Fund Balances</b>						
Assigned for:						
Law Enforcement.....	\$ 750,000	\$ 8,064,023	\$ -	\$ -	-	\$ -
Attorney Services.....	-	1,203,803	-	-	-	1,093,878
Road Maintenance.....	-	-	2,742,901	-	-	-
Health/Human Programs.....	409,993	-	-	2,025,622	-	1,584,018
Capital Purchases.....	244,182	-	615,000	270,000	-	131,000
Bldg/Maintenance.....	540,200	-	-	-	-	158,000
Legal .....	1,600,000	-	-	-	-	-
Noxious Weed.....	-	-	-	-	-	-
District Court.....	-	-	-	-	-	1,417,531
County Recreation.....	557,246	-	-	-	-	1,550,670
General Gov't Operations.....	1,780,000	-	-	-	-	967,989
<b>Total</b>	<b>\$ 5,881,621</b>	<b>\$ 9,267,826</b>	<b>\$ 3,357,901</b>	<b>\$ 2,295,622</b>	<b>\$ -</b>	<b>\$ 6,903,086</b>

**Unassigned** - For the General Fund, 'minimum fund balance' is classified as unassigned. The County utilizes the same policy for 'minimum fund balance' in the General Fund as it does for Special Revenue Funds. This amount also reflects the residual net resources or total fund balance in excess of the other classifications, also known as 'surplus' and is available for any purpose. The General Fund is the only fund that reflects a positive "unassigned" since any surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund. Any negative "unassigned" amounts reflect 'deficits' where there is an excess of other classifications over total fund balance.

**III. OTHER INFORMATION**

**A. Risk Management**

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

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

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

**B. Health Benefits**

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

A history of changes in the Fund's claims liability amount from fiscal year 2011 to date are below:

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Year Claims &amp; Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
2011-2012	325,000	4,713,247	(4,438,247)	600,000
2012-2013	600,000	4,386,003	(4,661,003)	325,000
2013-2014	325,000	4,779,302	(4,779,302)	325,000
2014-2015	325,000	5,507,850	(5,407,850)	425,000
2015-2016	425,000	5,289,881	(5,364,881)	350,000
2016-2017	350,000	5,563,258	(5,603,258)	310,000
2017-2018	310,000	5,504,250	(5,414,250)	400,000
2018-2019	400,000	7,076,458	(7,126,458)	350,000
2019-2020	350,000	6,772,499	(6,472,499)	650,000
2020-2021	650,000	7,640,432	(7,690,432)	600,000

All funds participate and make payments to the health benefit plan based on estimates of potential usage as per the requirements of Governmental Accounting Standards Board Statement No.10. This requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Cash reserves and incurred but not reported (IBNR) amounts of \$600,000 includes any specific incremental adjustment expense.

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

**C. Pension Plan**

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

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

*Pension Benefits*

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

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

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

**Member and Employer Contributions**

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters as of July 1, 2021 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Bannock County's contributions were \$2,327,610 for the year ended September 30, 2021.

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

At September 30, 2021, Bannock County reported a liability (asset) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined an actuarial valuation as of that date. Bannock County's proportion of the net pension liability (asset) was based on Bannock County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, Bannock County's proportion was .51615536 percent.

For the year ended, September 30, 2021, Bannock County recognized pension expense (revenue) of (\$210,693). At September 30, 2021, Bannock County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	\$ 600,614	\$ 236,953
Changes in assumptions or other inputs.	4,679,283	-
Net difference between projected and actual earnings on pension plan investments.	-	12,840,849
Changes in the employer's proportion, differences between the employer's contributions, and the employer's proportionate contributions.	-	-
Employer contributions subsequent to the measurement date.	527,861	-
<b>Total</b>	<b>\$ 5,807,758</b>	<b>\$ 13,077,802</b>

\$527,861 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/OPEB Liability or collective net pension/OPEB liability in the subsequent fiscal year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2021.

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

Year Ended September 30	Expense (Revenue)
2022	\$ (1,825,645)
2023	(1,640,280)
2024	(1,437,787)
2025	(2,852,281)

**BANNOCK COUNTY, IDAHO**  
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 September 30, 2021

*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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

▪ Inflation	2.30%
▪ Salary Increases	3.05%
▪ Salary Inflation	3.05%
▪ Investment Rate of Return	6.35%, net of investment expenses
▪ Cost-of-Living Adjustments	1%

Mortality rates were based on the RP-2000 combined table for healthy males or females as appropriate with the following offsets:

- Set
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

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, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

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

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

The best-estimated range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

Asset Class	Target Allocation	Long-term Expected Nominal Rate of Return (Arithmetic)	Long-term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
<b>Actuarial Assumptions</b>			
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation -		1.50%	1.50%
Portfolio Arithmetic Mean		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term Expected Geometric Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses		<b>5.15%</b>	<b>3.06%</b>

**BANNOCK COUNTY, IDAHO**  
Notes to Financial Statements - Continued  
September 30, 2021

*Discount Rate*

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	5.35% \$ 14,170,742	6.35% (\$407,649)	7.35% (\$12,357,848)

*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](http://www.persi.idaho.gov).

*Payables to the Pension Plan*

At September 30, 2021, Bannock County did not have any payables to the defined benefit pension plan.

**D. Landfill Closure**

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

Using the Auto CAD volume determination utility, the estimated capacity of the landfill is 4,060,485 tons for 2 and 4 cells. The current percentage used to date is estimated at 99.8% of capacity for cell 2 and 57.4% of capacity for cell 4. Closure and post closure costs estimated at \$6,961,696 will be recognized in annual financial reports based on actual capacity used each year.

Closure and post closure costs for current usage as of September 30, 2021, would be \$6,250,056. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$711,640. Financial assurance to cover these costs may possibly be met by registered warrants as provided by Idaho Code 39-7417. There is less than one year of remaining life for cell 2 and eighteen months for cell 4.

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

**E. Litigation**

The County is a defendant in various lawsuits arising in the ordinary course of its operation. Currently, there are no material legal lawsuits against the County that would affect the financial condition or results of operations of the County on September 30, 2021.

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

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

**F. Commitments**

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

**G. Post-Employment Benefits**

*Plan Description*

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

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

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

Active employees	392
Retirees or Spouses	34
	<u><u>426</u></u>

**Funding Policy**

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

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

**Actuarial Assumptions**

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

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

	FYE 9/30/21	FYE 9/30/20	FYE 9/30/19
Total OPEB Liability	\$ 4,283,141	\$ 2,808,963	\$ 2,481,134
Covered Employee Payroll	\$ 20,107,640	\$ 16,694,397	\$ 16,208,152
Total OPEB Liability as a % of Covered Employee Payroll	21.0%	17.0%	15.0%
Discount Rate	2.3%	2.3%	3.9%

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

None.

**BANNOCK COUNTY, IDAHO**  
 Notes to Financial Statements - Continued  
 September 30, 2021

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

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Total OPEB Liability beginning of measurement year	<u>\$ 2,808,963</u>
Service cost	246,174
Interest cost	89,849
Difference between Expected and Actual experience	873,265
Assumption changes	386,098
Benefit payments	<u>(121,208)</u>
Net change in total OPEB liability	<u>1,474,178</u>
Total OPEB end of measurement year	<u><u>\$ 4,283,141</u></u>

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

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

	1% Decrease	Current Discount Rate	2.3%	1% Increase
Total OPEB liability	\$ 3,957,424	\$ 4,283,141	\$ 4,628,219	

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	\$ 3,803,453	\$ 4,283,141	\$ 4,858,446
<hr/>			
OPEB Expense		<u>Oct. 1, 2020 to Sept. 30, 2021</u>	
Service Cost		246,174	
Interest on Total OPEB Liability		89,849	
Liability gain/loss		187,933	
Effect of Assumption, changes or inputs		<u>72,955</u>	
Total		<u><u>\$596,911</u></u>	

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

Schedule of Deferred Inflow/Outflow of Resources

	Original Amount	Date Established	Original Recognition Period	Amount Recognized	Deferred Inflow of Resources	Deferred Outflow of Resources
Differences between expected and actual experience/changes in assumptions	\$ 377,662	Oct. 1, 2019	7	\$ 53,951	\$ (36,912)	\$ 252,721
Changes in assumptions of other inputs	189,184	Oct. 1, 2020	7	27,027	-	135,130
Total	<u>1,259,363</u>	<u>Oct. 1, 2021</u>	<u>7</u>	<u>179,910</u>	<u>-</u>	<u>1,079,453</u>
	<u><u>\$ 1,826,209</u></u>			<u><u>\$ 260,888</u></u>	<u><u>\$ (36,912)</u></u>	<u><u>\$ 1,467,304</u></u>

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

	Year Ending Sept. 30	Expense
2022	\$ 260,888	
2023	260,888	
2024	260,888	
2025	260,893	
2026	206,932	
Thereafter	179,903	

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

**BANNOCK COUNTY, IDAHO**  
Notes to Financial Statements - Continued  
September 30, 2021

#### **H. Tax Abatements**

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

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

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

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

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

**Western States** - 75% assessed valuation exemption for a rolling 5 years, starting tax year 2017 (FY18) through 2025 (FY26).

Tax Year	2017= \$18,760,276 value exemption or \$407,439 property tax total (\$121,322 Bannock County portion)
	2018= \$18,893,257 value exemption or \$413,558 property tax total (\$123,355 Bannock County portion)
	2019= \$4,200,576 value exemption or \$80,236 property tax total (\$24,159 Bannock County portion)
	2020= \$5,274,431 value exemption or \$81,821 property tax total (\$23,971 Bannock County portion)

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

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

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

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

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 2,233,685	\$ 2,233,685	\$ 2,328,369	\$ 94,684
Sales Tax .....	522,492	522,492	645,722	123,230
Revenue Sharing .....	-	-	2,193,537	2,193,537
Liquor Apportionment .....	525,000	525,000	964,211	439,211
Cigarette Tax .....	178,824	178,824	209,067	30,243
Replacement Monies .....	153,437	153,437	153,437	-
Other General Tax .....	10,000	10,000	8,299	(1,701)
Licenses and Permits .....	290,200	290,200	843,520	553,320
Charges for Services .....	8,353,332	8,353,332	9,455,452	1,102,120
Interest on Delinquent Taxes .....	30,000	30,000	35,952	5,952
Intergovernmental - Program Specific .....	5,174,845	5,174,845	1,609,556	(3,565,289)
Investment Income (Loss) .....	300,000	300,000	(301,047)	(601,047)
Fines and Costs .....	-	-	1,918	1,918
Miscellaneous Revenue .....	176,975	671,229	839,705	168,476
Total Revenue .....	<u>17,948,790</u>	<u>18,443,044</u>	<u>18,987,698</u>	<u>544,654</u>
<b>EXPENDITURES</b>				
General Government:				
Commissioners				
Current:				
Personnel Services .....	601,481	604,881	533,244	71,637
Personnel Benefits .....	264,040	264,440	247,888	16,552
Contractual and Other .....	72,200	68,400	50,049	18,351
Capital Outlay .....	-	-	-	-
Total Commissioners .....	<u>937,721</u>	<u>937,721</u>	<u>831,181</u>	<u>106,540</u>
Clerk-Auditor-Recorder				
Current:				
Personnel Services .....	858,842	858,842	808,375	50,467
Personnel Benefits .....	385,868	385,868	358,957	26,911
Contractual and Other .....	429,120	429,120	280,060	149,060
Capital Outlay .....	<u>335,000</u>	<u>335,000</u>	<u>338,581</u>	<u>(3,581)</u>
Total Clerk-Auditor-Recorder .....	<u>2,008,830</u>	<u>2,008,830</u>	<u>1,785,973</u>	<u>222,857</u>
Assessor				
Personnel Services .....	389,016	389,016	330,682	58,334
Personnel Benefits .....	251,011	251,011	237,076	13,935
Contractual and Other .....	57,500	57,500	42,367	15,133
Total Assessor .....	<u>697,527</u>	<u>697,527</u>	<u>610,125</u>	<u>87,402</u>
Treasurer				
Current:				
Personnel Services .....	296,716	296,716	270,602	26,114
Personnel Benefits .....	158,989	158,989	147,875	11,114
Contractual and Other .....	84,850	84,850	54,092	30,758
Total Treasurer .....	<u>540,555</u>	<u>540,555</u>	<u>472,569</u>	<u>67,986</u>

(Continued)

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Courthouse and Grounds				
Current:				
Personnel Services .....	235,303	235,303	215,165	20,138
Personnel Benefits .....	129,414	129,414	126,741	2,673
Contractual and Other .....	332,238	332,238	258,463	73,775
Capital Outlay .....	50,000	50,000	-	50,000
Total Courthouse and Grounds .....	<u>746,955</u>	<u>746,955</u>	<u>600,369</u>	<u>146,586</u>
Contingency				
Current:				
Contractual and Other .....	300,000	300,000	70,473	229,527
Capital Outlay .....	-	-	-	-
Total Contingency .....	<u>300,000</u>	<u>300,000</u>	<u>70,473</u>	<u>229,527</u>
Data Processing				
Current:				
Personnel Services .....	373,498	373,498	293,972	79,526
Personnel Benefits .....	156,412	156,412	140,822	15,590
Contractual and Other .....	316,700	316,700	343,892	(27,192)
Capital Outlay .....	41,500	41,500	-	41,500
Total Data Processing .....	<u>888,110</u>	<u>888,110</u>	<u>778,686</u>	<u>109,424</u>
Planning and Development				
Current:				
Personnel Services .....	351,911	351,911	338,882	13,029
Personnel Benefits .....	195,740	195,740	179,494	16,246
Contractual and Other .....	107,500	107,500	104,555	2,945
Capital Outlay .....	-	-	-	-
Total Planning and Development .....	<u>655,151</u>	<u>655,151</u>	<u>622,931</u>	<u>32,220</u>
Health Insurance				
Current:				
Contractual and Other .....	6,800,000	7,294,254	7,690,432	(396,178)
Total Health Insurance .....	<u>6,800,000</u>	<u>7,294,254</u>	<u>7,690,432</u>	<u>(396,178)</u>
Special Projects				
Current:				
Personnel Services .....	68,699	68,699	66,271	2,428
Personnel Benefits .....	38,198	38,198	32,875	5,323
Contractual and Other .....	38,200	38,200	30,763	7,437
Capital Outlay .....	-	-	-	-
Total Special Projects .....	<u>145,097</u>	<u>145,097</u>	<u>129,909</u>	<u>15,188</u>
General Government Trusts				
Current:				
Contractual and Other .....	668,000	668,000	624,833	43,167
Total General Government Trusts .....	<u>668,000</u>	<u>668,000</u>	<u>624,833</u>	<u>43,167</u>

(Continued)

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
County Operations				
Current:				
Personnel Benefits .....	15,000	49,562	62,472	(12,910)
Contractual and Other .....	1,637,000	1,602,438	1,272,407	330,031
Capital Outlay .....	-	-	-	-
Total County Operations .....	<u>1,652,000</u>	<u>1,652,000</u>	<u>1,334,879</u>	<u>317,121</u>
GIS				
Current:				
Personnel Services .....	176,641	163,641	138,708	24,933
Personnel Benefits .....	84,425	84,425	73,515	10,910
Contractual and Other .....	103,650	116,650	110,654	5,996
Total GIS .....	<u>364,716</u>	<u>364,716</u>	<u>322,877</u>	<u>41,839</u>
Liability Insurance				
Current:				
Contractual and Other .....	<u>517,451</u>	<u>517,451</u>	<u>517,451</u>	-
Total Liability Insurance .....	<u>517,451</u>	<u>517,451</u>	<u>517,451</u>	-
Debt Service				
Principal .....	<u>44,695</u>	<u>44,695</u>	<u>44,695</u>	-
Total General Government .....	<u>16,966,808</u>	<u>17,461,062</u>	<u>16,437,383</u>	<u>1,023,679</u>
Health:				
Coroner				
Current:				
Personnel Services .....	142,364	142,364	130,099	12,265
Personnel Benefits .....	54,708	54,708	52,884	1,824
Contractual and Other .....	59,500	59,500	59,437	63
Total Coroner .....	<u>256,572</u>	<u>256,572</u>	<u>242,420</u>	<u>14,152</u>
Total Health .....	<u>256,572</u>	<u>256,572</u>	<u>242,420</u>	<u>14,152</u>
Agriculture:				
Agriculture Extension				
Current:				
Personnel Services .....	37,131	37,131	35,755	1,376
Personnel Benefits .....	24,093	24,093	23,052	1,041
Contractual and Other .....	45,620	45,620	24,239	21,381
Total Agriculture Extension .....	<u>106,844</u>	<u>106,844</u>	<u>83,046</u>	<u>23,798</u>
Total Agriculture .....	<u>106,844</u>	<u>106,844</u>	<u>83,046</u>	<u>23,798</u>
Public Safety:				
Sheriff/Jail				
Current:				
Contractual and Other .....	1,101,712	1,101,712	761,943	339,769
Capital Outlay .....	45,000	45,000	39,015	5,985
Total Sheriff/Jail .....	<u>1,146,712</u>	<u>1,146,712</u>	<u>800,958</u>	<u>345,754</u>
Total Public Safety .....	<u>1,146,712</u>	<u>1,146,712</u>	<u>800,958</u>	<u>345,754</u>

(Continued)

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Legal and Judicial:				
Clerk of District Court				
Current:				
Personnel Services .....	704,593	704,593	656,717	47,876
Personnel Benefits .....	439,701	439,701	414,105	25,596
Contractual and Other .....	-	-	-	-
Total Clerk of District Court .....	<u>1,144,294</u>	<u>1,144,294</u>	<u>1,070,822</u>	<u>73,472</u>
Juvenile Probation				
Current:				
Personnel Services .....	827,998	827,998	776,860	51,138
Personnel Benefits .....	428,357	428,357	375,835	52,522
Contractual and Other .....	-	-	-	-
Total Juvenile Probation .....	<u>1,256,355</u>	<u>1,256,355</u>	<u>1,152,695</u>	<u>103,660</u>
Juvenile Probation Trusts				
Current:				
Contractual and Other .....	144,200	144,200	113,854	30,346
Total Juvenile Probation Trust .....	<u>144,200</u>	<u>144,200</u>	<u>113,854</u>	<u>30,346</u>
Adult Probation				
Current:				
Personnel Services .....	536,045	536,045	474,929	61,116
Personnel Benefits .....	283,550	283,550	254,430	29,120
Contractual and Other .....	23,840	23,840	12,226	11,614
Total Adult Probation .....	<u>843,435</u>	<u>843,435</u>	<u>741,585</u>	<u>101,850</u>
SHARE				
Current:				
Personnel Services .....	80,417	80,417	63,874	16,543
Personnel Benefits .....	52,397	52,397	44,706	7,691
Total SHARE .....	<u>132,814</u>	<u>132,814</u>	<u>108,580</u>	<u>24,234</u>
Total Legal and Judicial .....	<u>3,521,098</u>	<u>3,521,098</u>	<u>3,187,536</u>	<u>309,328</u>
Total Expenditures .....	<u>21,998,034</u>	<u>22,492,288</u>	<u>20,751,343</u>	<u>1,740,945</u>
Excess Revenues (Expenditures) .....	<u>(4,049,244)</u>	<u>(4,049,244)</u>	<u>(1,763,645)</u>	<u>2,285,599</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Debt .....	-	-	-	-
Transfers In (Out) .....	<u>(571,136)</u>	<u>(571,136)</u>	<u>(571,136)</u>	<u>-</u>
Total Other Financing Sources (Uses) .....	<u>(571,136)</u>	<u>(571,136)</u>	<u>(571,136)</u>	<u>-</u>
Net Change in Fund Balance .....	<u>(4,620,380)</u>	<u>(4,620,380)</u>	<u>(2,334,781)</u>	<u>2,285,599</u>
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b> .....	<u>15,900,318</u>	<u>15,900,318</u>	<u>19,944,567</u>	<u>4,044,249</u>
<b>FUND BALANCE, END OF YEAR</b> .....	<u>\$ 11,279,938</u>	<u>\$ 11,279,938</u>	<u>\$ 17,609,786</u>	<u>\$ 6,329,848</u>

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 10,284,318	\$ 10,285,865	\$ 1,547
Sales Tax .....	482,798	1,011,003	528,205
Replacement Monies .....	100,340	100,340	-
Revenue Sharing .....	1,700,000	1,700,000	-
Interest on Delinquent Taxes .....	30,000	61,252	31,252
Licenses and Permits .....	125,000	150,412	25,412
Intergovernmental - Program Specific .....	475,000	4,763,576	4,288,576
Charges for Services .....	705,119	1,056,970	351,851
Fines and Court Costs .....	177,000	216,814	39,814
Miscellaneous Revenue .....	5,500	6,305	805
<b>Total Revenue .....</b>	<b>14,085,075</b>	<b>19,352,537</b>	<b>5,267,462</b>
<b>EXPENDITURES</b>			
Public Safety:			
Sheriff			
Current:			
Personnel Services .....	3,185,836	2,977,482	208,354
Personnel Benefits .....	1,551,360	1,441,920	109,440
Contractual and Other .....	559,660	512,601	47,059
Capital Outlay .....	200,000	-	200,000
<b>Total Sheriff .....</b>	<b>5,496,856</b>	<b>4,932,003</b>	<b>564,853</b>
Justice Fund Trusts			
Current:			
Contractual and Other .....	22,500	19,971	2,529
Capital Outlay .....	-	-	-
<b>Total Justice Fund Trusts .....</b>	<b>22,500</b>	<b>19,971</b>	<b>2,529</b>
Jail			
Current:			
Personnel Services .....	3,293,899	2,925,096	368,803
Personnel Benefits .....	1,808,441	1,655,285	153,156
Contractual and Other .....	2,725,675	2,759,374	(33,699)
Capital Outlay .....	26,000	6,030	19,970
<b>Total Jail .....</b>	<b>7,854,015</b>	<b>7,345,785</b>	<b>508,230</b>
<b>Total Public Safety .....</b>	<b>13,373,371</b>	<b>12,297,759</b>	<b>1,075,612</b>
Legal & Judicial:			
County Prosecutor			
Current:			
Personnel Services .....	1,322,548	1,243,043	79,505
Personnel Benefits .....	609,642	562,170	47,472
Contractual and Other .....	78,525	60,240	18,285
<b>Total Prosecutor .....</b>	<b>2,010,715</b>	<b>1,865,453</b>	<b>145,262</b>

(Continued)

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Justice Fund Trust</b>			
Current:			
Contractual and Other .....	245	-	245
Total Justice Fund .....	245	-	245
 Total Legal and Judicial .....	 2,010,960	 1,865,453	 145,507
 Total Expenditures .....	 15,384,331	 14,163,212	 1,221,119
Excess Revenues (Expenditures) .....	(1,299,256)	5,189,325	6,488,581
<b>FUND BALANCE, BEGINNING OF YEAR</b> .....	<b>5,982,937</b>	<b>8,050,426</b>	<b>2,067,489</b>
<b>FUND BALANCE, END OF YEAR</b> .....	<b>\$ 4,683,681</b>	<b>\$ 13,239,751</b>	<b>\$ 8,556,070</b>

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 1,768,006	\$ 1,642,380	\$ (125,626)
Sales Taxes .....	152,727	275,888	123,161
Replacement Monies .....	16,518	16,518	-
Interest on Delinquent Taxes .....	7,000	16,170	9,170
Charges for Services .....	469,975	447,772	(22,203)
Highway Users .....	3,023,000	4,695,207	1,672,207
National Forest .....	-	40,673	40,673
Intergovernmental - Program Specific .....	-	-	-
Miscellaneous Revenue .....	-	18,200	18,200
 Total Revenues .....	 5,437,226	 7,152,808	 1,715,582
<b>EXPENDITURES</b>			
Road & Bridge			
Current:			
Personnel Services .....	1,548,669	1,362,319	186,350
Personnel Benefits .....	879,348	803,861	75,487
Contractual and Other .....	3,272,055	3,214,600	57,455
Capital Outlay .....	569,000	280,186	288,814
Total Road & Bridge .....	6,269,072	5,660,966	608,106
Engineer			
Current:			
Personnel Services .....	85,692	82,536	3,156
Personnel Benefits .....	34,846	32,179	2,667
Contractual and Other .....	15,750	2,343	13,407
Capital Outlay .....	-	-	-
Total Engineer .....	136,288	117,058	19,230
Road & Bridge Trust			
Contractual and Other .....	-	11,865	(11,865)
 Total Expenditures .....	 6,405,360	 5,789,889	 615,471
Excess Revenues (Expenditures) .....	(968,134)	1,362,919	2,331,053
Other Financing Sources (uses)			
Transfers in (out) .....	-	(1,992,308)	(1,992,308)
Net Change in Fund Balance .....	(968,134)	(629,389)	338,745
<b>FUND BALANCE, BEGINNING OF YEAR, AS RESTATED</b>	<b>2,867,680</b>	<b>5,578,875</b>	<b>2,711,195</b>
<b>FUND BALANCE, END OF YEAR</b> .....	<b>\$ 1,899,546</b>	<b>\$ 4,949,486</b>	<b>\$ 3,049,940</b>

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 1,839,299	\$ 1,838,898	\$ (401)
Sales Tax .....	50,487	117,577	67,090
Replacement Monies .....	23,087	23,087	-
Interest on Delinquent Taxes .....	4,500	11,201	6,701
Intergovernmental - Program Specific .....	18,000	127,898	109,898
Investment Income .....	15,000	7,340	(7,660)
Charges for Services .....	1,740,000	1,972,822	232,822
Miscellaneous .....	-	123,841	123,841
 Total Revenues .....	 3,690,373	 4,222,664	 532,291
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	3,797,475	3,635,495	161,980
Capital Outlay .....	182,898	114,792	68,106
 Total Expenditures .....	 3,980,373	 3,750,287	 230,086
Excess Revenues (Expenditures) .....	(290,000)	472,377	762,377
 <b>FUND BALANCE, BEGINNING OF YEAR ..</b>	 1,675,191	 2,588,452	 913,261
 <b>FUND BALANCE, END OF YEAR .....</b>	 \$ 1,385,191	 \$ 3,060,829	 \$ 1,675,638

**BANNOCK COUNTY, IDAHO**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**GRANTS**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental - Program Specific .....	\$ 5,482,083	\$ 3,746,987	\$ (1,735,096)
Charges for Services .....	-	482,436	482,436
Miscellaneous .....	-	47,968	47,968
<b>Total Revenues .....</b>	<b>5,482,083</b>	<b>4,277,391</b>	<b>(1,204,692)</b>
<b>EXPENDITURES</b>			
Health:			
Current:			
Contractual and Other .....	27,571	14,250	13,321
Capital Outlay .....	14,000	-	14,000
<b>Total Health .....</b>	<b>41,571</b>	<b>14,250</b>	<b>27,321</b>
Culture and Recreation:			
Current:			
Contractual and Other .....	1,385	334	1,051
Capital Outlay .....	36,264	36,264	-
<b>Total Culture and Recreation .....</b>	<b>37,649</b>	<b>36,598</b>	<b>(1,051)</b>
General Government:			
Current:			
Contractual and Other .....	-	1	(1)
<b>Total General Government .....</b>	<b>-</b>	<b>1</b>	<b>(1)</b>
Public Safety:			
Current:			
Personnel Services .....	54,980	34,008	20,972
Personnel Benefits .....	12,145	7,593	4,552
Contractual and Other .....	417,778	236,867	180,911
Capital Outlay .....	-	20,157	(20,157)
<b>Total Public Safety .....</b>	<b>484,903</b>	<b>298,625</b>	<b>186,278</b>
Legal and Judicial:			
Current:			
Personnel Services .....	1,300,419	1,169,848	130,571
Personnel Benefits .....	632,998	585,242	47,756
Contractual and Other .....	2,429,543	1,832,685	596,858
<b>Total Legal and Judicial .....</b>	<b>4,362,960</b>	<b>3,587,775</b>	<b>775,185</b>
Roads:			
Current:			
Personal Services .....	38,500	23,774	14,726
Personal Benefits .....	8,000	3,338	4,662
Contractual and Other .....	508,500	221,901	286,599
Capital Outlay .....	-	-	-
<b>Total Roads .....</b>	<b>555,000</b>	<b>249,013</b>	<b>(305,987)</b>
<b>Total All Expenditures .....</b>	<b>5,482,083</b>	<b>4,186,262</b>	<b>681,745</b>
Excess Revenues (Expenditures) .....	-	91,129	91,129
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In (Out) .....	-	-	-
Net Change In Fund Balance .....	-	91,129	91,129
<b>FUND BALANCE, BEGINNING OF YEAR ...</b>	<b>1,263,170</b>	<b>1,263,170</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR ...</b>	<b>\$ 1,263,170</b>	<b>\$ 1,354,299</b>	<b>\$ 91,129</b>

**BANNOCK COUNTY**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Employer's Share of Net Pension Liability**  
**PERSI -- Base Plan**

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

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

Data reported is measured as of June 30, 2021.

**Schedule of Employer Contributions**  
**PERSI -- Base Plan**

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

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

Data reported is measured as of September 30, 2021.

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

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

Notes to Schedule:

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

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

For the above OPEB Plans, not assets are accumulated in a trust that meets the criteria in GASB statement no. 75, paragraph 4; these benefits are funded on a pay-as-you go basis.

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

## BANNOCK COUNTY, IDAHO

### Notes to Required Supplementary Information Basis of Budgetary Reporting, Stewardship, Compliance, and Accountability

September 30, 2021

## **I. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### **A. Basis of Budgetary Accounting**

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

### **B. Budgetary Information**

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

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

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

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

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

Expenditures may not exceed budgeted appropriations for personnel services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues. During the year, \$494,254 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the Heath Insurance Fund overspent by \$396,178 this overage was covered by fund balances. Within the Grants Fund, a general government grant overspent by \$1; the reserves in the fund covered the expenditure. Within the County Boat Fund, budget was overspent by \$5,468; there were sufficient revenues to cover the expenditures.



This page contains no financial information.

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

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

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000298657

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000001798

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000039440

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

Maximum tax levy:	0.000200000
Current tax levy:	0.000055565

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000096544

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

Maximum tax levy:	0.000120000
Current tax levy:	0.000018058

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

Maximum tax levy:	0.001000000
Current tax levy:	0.000494481

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000000000

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000093663

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

Maximum tax levy:	0.000400000
Current tax levy:	0.000249625

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

Maximum tax levy:	0.000100000
Current tax levy:	0.000015037

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

Maximum tax levy:	0.000600000
Current tax levy:	0.000033629

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

Maximum tax levy:	0.001000000
Current tax levy:	0.000028966

(Continued)

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds (Continued)**

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

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

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

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



This page contains no financial information.

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET

September 30, 2021

	Special Revenue Funds			
	District Court	Fair District	Fair Maintenance	Fair Exhibit
<b>ASSETS</b>				
Cash and Cash Equivalents .....	\$ 538,767	\$ 1,037	\$ 60,525	\$ 80,935
Cash with Paying Agent .....	-	-	-	34,768
Investments .....	1,877,229	3,614	210,886	282,003
Inventory .....	-	-	-	-
Intergovernmental Receivables .....	36,771	380	6,580	7,720
Grant Revenue Receivable .....	-	-	-	-
Taxes Receivable .....	56,283	326	6,611	11,510
Fees Receivable .....	-	-	-	-
Prepaid Assets .....	5,600	-	-	-
Total Assets .....	<u>\$ 2,514,650</u>	<u>\$ 5,357</u>	<u>\$ 284,602</u>	<u>\$ 416,936</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>				
Liabilities:				
Accounts Payable .....	\$ 46,025	-	\$ 7,218	\$ 12,628
Direct Deposit Payable .....	36,947	-	-	3,255
Prepaid Revenue .....	-	-	-	-
Total Liabilities .....	<u>82,972</u>	<u>-</u>	<u>7,218</u>	<u>15,883</u>
Deferred Inflows:				
Unavailable Property Taxes .....	48,964	284	5,752	10,014
Taxes Received in Advance .....	15,006	96	1,238	2,912
Total Deferred Inflows .....	<u>63,970</u>	<u>380</u>	<u>6,990</u>	<u>12,926</u>
Fund Balance:				
Nonspendable:				
Inventories .....	-	-	-	-
Restricted:				
Grants .....	-	-	-	-
Funding source restrictions .....	-	-	-	-
Committed for:				
Funds Held for Minimum Balance .....	710,312	1,244	67,599	97,032
Assigned for:				
General Government .....	-	-	-	-
Public Safety .....	-	-	-	-
Health and Welfare .....	-	-	-	-
Culture and Recreation .....	-	3,733	202,795	291,095
Agriculture .....	-	-	-	-
Legal and Judicial .....	1,657,396	-	-	-
Total Fund Balance .....	<u>2,367,708</u>	<u>4,977</u>	<u>270,394</u>	<u>388,127</u>
Total Liabilities, Deferred Inflows and Fund Balance .....	<u>\$ 2,514,650</u>	<u>\$ 5,357</u>	<u>\$ 284,602</u>	<u>\$ 416,936</u>

(Continued)

**Special Revenue Funds**

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Health District	Historical Society	Indigent	Junior College	Parks & Recreation	Appraisal
\$ 46,761	\$ 6,582	\$ 728,475	\$ 27,053	\$ 194,886	\$ 189,115
-	-	-	-	-	-
162,932	22,934	2,538,228	94,258	679,042	658,928
-	-	-	-	2,569	-
22,169	2,941	58,320	572	259,899	32,403
-	-	-	-	-	-
18,090	3,395	96,739	-	17,379	44,577
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 249,952</b>	<b>\$ 35,852</b>	<b>\$ 3,421,762</b>	<b>\$ 121,883</b>	<b>\$ 1,153,775</b>	<b>\$ 925,023</b>
<hr/>					
-	-	\$ 34,319	\$ -	\$ 38,851	\$ 28,745
-	-	26,662	-	11,363	20,782
-	-	-	-	-	-
-	-	60,981	-	50,214	49,527
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
15,738	2,954	84,163	-	15,120	38,782
8,109	1,032	20,306	-	5,508	13,444
<b>23,847</b>	<b>3,986</b>	<b>104,469</b>	<b>-</b>	<b>20,628</b>	<b>52,226</b>
<hr/>					
-	-	-	-	2,569	-
-	-	-	-	-	-
-	-	-	-	-	-
56,526	7,967	976,894	30,471	270,733	205,818
-	-	-	-	-	617,452
-	-	-	-	-	-
169,579	-	1,287,833	-	-	-
-	23,899	-	91,412	809,631	-
-	-	-	-	-	-
-	-	991,585	-	-	-
<b>226,105</b>	<b>31,866</b>	<b>3,256,312</b>	<b>121,883</b>	<b>1,082,933</b>	<b>823,270</b>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>\$ 249,952</b>	<b>\$ 35,852</b>	<b>\$ 3,421,762</b>	<b>\$ 121,883</b>	<b>\$ 1,153,775</b>	<b>\$ 925,023</b>
(Continued)					

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET - (CONTINUED)

September 30, 2021

	Special Revenue Funds			
	Veterans Memorial	Noxious Weed	Mosquito Abatement	PILT
<b>ASSETS</b>				
Cash and Cash Equivalents . . . . .	\$ 16,275	\$ 65,631	\$ 45,654	\$ 312,679
Cash with Paying Agent . . . . .	-	-	-	-
Investments . . . . .	56,709	228,678	159,070	1,089,470
Inventory . . . . .	-	296,284	101,311	-
Intergovernmental Receivables . . . . .	3,832	9,979	-	-
Grant Revenue Receivables . . . . .	-	-	-	-
Taxes Receivables . . . . .	3,805	6,930	4,220	-
Fees Receivable . . . . .	-	1,573	-	-
Prepaid Assets . . . . .	-	-	-	-
<b>Total Assets . . . . .</b>	<b>\$ 80,621</b>	<b>\$ 609,075</b>	<b>\$ 310,255</b>	<b>\$ 1,402,149</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>				
Liabilities:				
Accounts Payable . . . . .	\$ 3,998	\$ 2,245	\$ 370	-
Direct Deposit Payable . . . . .	-	1,016	733	-
Prepaid Revenue . . . . .	-	-	-	-
<b>Total Liabilities . . . . .</b>	<b>3,998</b>	<b>3,261</b>	<b>1,103</b>	<b>-</b>
Deferred Inflows:				
Unavailable Property Taxes . . . . .	3,310	6,029	3,671	-
Taxes Received in Advance . . . . .	1,453	2,835	1,591	-
<b>Total Deferred Inflows . . . . .</b>	<b>4,763</b>	<b>8,864</b>	<b>5,262</b>	<b>-</b>
Fund Balance:				
Nonspendable:				
Inventories . . . . .	-	296,284	101,311	-
Restricted:				
Grants . . . . .	-	-	-	-
Funding Source Restrictions . . . . .	-	-	-	-
Committed for:				
Funds Held for Minimum Balance . . . . .	17,965	149,238	75,973	1,051,612
Assigned for:				
General Government . . . . .	-	-	-	350,537
Public Safety . . . . .	-	-	-	-
Health and Welfare . . . . .	-	-	126,606	-
Culture and Recreation . . . . .	53,895	-	-	-
Agriculture . . . . .	-	151,428	-	-
Legal and Judicial . . . . .	-	-	-	-
<b>Total Fund Balance . . . . .</b>	<b>71,860</b>	<b>596,950</b>	<b>303,890</b>	<b>1,402,149</b>
<b>Total Liabilities, Deferred Inflows and Fund Balance . . . . .</b>	<b>\$ 80,621</b>	<b>\$ 609,075</b>	<b>\$ 310,255</b>	<b>\$ 1,402,149</b>

(Continued)

Special Revenue Funds

Snowmobile	County Boat	Juvenile Facility	2021 Total
\$ 31,558	\$ 6,870	\$ 248,711	\$ 2,601,514
-	-	-	34,768
109,958	23,937	865,889	9,063,765
-	-	-	400,164
-	-	2,470	444,036
-	-	-	-
-	-	-	269,865
-	-	-	1,573
-	-	-	5,600
<b>\$ 141,516</b>	<b>\$ 30,807</b>	<b>\$ 1,117,070</b>	<b>\$ 12,821,285</b>

-	\$ 17,000	\$ 14,665	206,064
-	-	14,127	114,885
-	-	-	-
-	<b>17,000</b>	<b>28,792</b>	<b>320,949</b>

-	-	-	234,781
-	-	-	73,530
-	-	-	308,311

-	-	-	400,164
-	-	1,088,278	1,088,278
70,758	10,355	-	3,800,497
-	-	-	967,989
-	-	-	-
-	-	-	1,584,018
70,758	3,452	-	1,550,670
-	-	-	151,428
-	-	-	2,648,981
<b>141,516</b>	<b>13,807</b>	<b>1,088,278</b>	<b>12,192,025</b>
<b>\$ 141,516</b>	<b>\$ 30,807</b>	<b>\$ 1,117,070</b>	<b>\$ 12,821,285</b>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	District Court	Fair District	Fair Maintenance	Fair Exhibit
<b>REVENUES</b>				
Taxes:				
Property Taxes.....	\$ 1,640,456	\$ 9,872	\$ 214,969	\$ 305,639
Sales Tax.....	148,451	1,503	29,819	32,283
Liquor Tax.....	56,473	-	-	-
Replacement Monies.....	14,045	110	5,103	4,415
Interest on Delinquent Taxes.....	10,252	32	838	1,793
Interest on Investments.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services.....	239,446	-	-	52,139
Intergovernmental - Program Specific.....	659	-	-	14,708
Intergovernmental - General.....	-	-	-	-
Fines and Court Costs.....	563,197	-	-	-
Miscellaneous.....	11,823	(7)	47	4,386
 Total Revenue.....	 2,684,802	 11,510	 250,776	 415,363
<b>EXPENDITURES</b>				
Current:				
General Government.....	-	-	-	-
Public Safety.....	-	-	-	-
Roads.....	-	-	-	-
Health.....	-	-	-	-
Welfare.....	-	-	-	-
Culture and Recreation.....	-	11,000	77,405	365,666
Agriculture.....	-	-	-	-
Legal and Judicial.....	2,320,557	-	-	-
Capital Outlay.....	-	-	20,283	-
Debt Service:				
Principal.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
 Total Expenditures.....	 2,320,557	 11,000	 97,688	 365,666
 Excess Revenues (Expenditures).....	 364,245	 510	 153,088	 49,697
 Other Financing Sources (Uses).....				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses).....	-	-	-	-
Net Change in Fund Balance.....	364,245	510	153,088	49,697
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>	 2,003,463	 4,467	 117,306	 338,430
 <b>FUND BALANCE, END OF YEAR.....</b>	 \$ 2,367,708	 \$ 4,977	 \$ 270,394	 \$ 388,127

## Special Revenue Funds

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	Special Revenue Funds			
	Noxious Weed	Mosquito Abatement	PILT	Snowmobile
<b>REVENUES</b>				
Taxes:				
Property Taxes.....	\$ 185,112	\$ 158,747	\$ -	\$ -
Sales Tax .....	35,263	-	-	-
Liquor Tax.....	-	-	-	-
Replacement Monies .....	4,159	2,805	-	-
Interest on Delinquent Taxes.....	1,142	890	-	-
Interest on Investments .....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Charges for Services .....	29,372	-	-	-
Intergovernmental - Program Specific.....	-	9,900	-	22,892
Intergovernmental - General.....	-	-	567,323	-
Fines and Court Costs.....	-	-	-	-
Miscellaneous.....	(162)	(116)	-	-
Total Revenue.....	<u>254,886</u>	<u>172,226</u>	<u>567,323</u>	<u>22,892</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	-	-	310,370	-
Public Safety.....	-	-	-	-
Roads .....	-	-	-	-
Health .....	-	119,335	-	-
Welfare.....	-	-	-	-
Culture and Recreation .....	-	-	-	14,922
Agriculture .....	249,599	-	-	-
Legal and Judicial.....	-	-	-	-
Capital Outlay.....	-	-	130,179	-
Debt Service:				
Principal.....	-	-	-	-
Interest and Fiscal Charges.....	-	-	-	-
Total Expenditures.....	<u>249,599</u>	<u>119,335</u>	<u>440,549</u>	<u>14,922</u>
Excess Revenues (Expenditures).....	<u>5,287</u>	<u>52,891</u>	<u>126,774</u>	<u>7,970</u>
Other Financing Sources (Uses)				
Transfers In (Out).....	-	-	-	-
Total Other Financing Sources (Uses) .....	-	-	-	-
Net Change in Fund Balance .....	<u>5,287</u>	<u>52,891</u>	<u>126,774</u>	<u>7,970</u>
<b>FUND BALANCE, BEGINNING OF YEAR ...</b>	<b><u>591,663</u></b>	<b><u>250,999</u></b>	<b><u>1,275,375</u></b>	<b><u>133,546</u></b>
<b>FUND BALANCE, END OF YEAR.....</b>	<b><u>\$ 596,950</u></b>	<b><u>\$ 303,890</u></b>	<b><u>\$ 1,402,149</u></b>	<b><u>\$ 141,516</u></b>

Special Revenue Funds

County Boat	Juvenile Facility	2021 Total
\$ -	\$ -	\$ 7,827,359
-	-	766,268
-	-	79,184
-	-	66,333
-	-	47,207
-	-	-
36,285	-	36,285
-	987,596	2,183,178
-	575,734	624,017
-	-	567,323
-	-	705,765
-	-	38,304
<u>36,285</u>	<u>1,563,330</u>	<u>12,941,223</u>
-	-	1,647,139
-	985,385	985,385
-	-	-
-	-	709,185
-	-	855,063
36,350	-	1,925,089
-	-	249,599
-	-	4,087,020
-	-	197,215
-	-	-
-	-	-
<u>36,350</u>	<u>985,385</u>	<u>10,655,695</u>
<u>(65)</u>	<u>577,945</u>	<u>2,285,528</u>
-	-	571,136
-	-	571,136
<u>(65)</u>	<u>577,945</u>	<u>2,856,664</u>
<u>13,872</u>	<u>510,333</u>	<u>9,335,361</u>
<u>\$ 13,807</u>	<u>\$ 1,088,278</u>	<u>\$ 12,192,025</u>



This page contains no financial information.

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 1,638,404	\$ 1,640,456	\$ 2,052
Sales Tax .....	69,063	148,451	79,388
Liquor Apportionment .....	56,473	56,473	-
Replacement Monies .....	14,045	14,045	-
Interest on Delinquent Taxes .....	4,000	10,252	6,252
Charges for Services .....	224,099	239,446	15,347
Intergovernmental-Program Specific .....	-	659	659
Fines and Court Costs .....	425,000	563,197	138,197
Miscellaneous .....	5,000	11,823	6,823
 Total Revenues .....	 2,436,084	 2,684,802	 248,718
<b>EXPENDITURES</b>			
District Court			
Current:			
Personnel Services .....	1,397,774	1,305,543	92,231
Personnel Benefits .....	791,718	750,866	40,852
Contractual and Other .....	295,488	242,866	52,622
Capital Outlay .....	60,000	-	60,000
 Total District Court .....	 2,544,980	 2,299,275	 245,705
District Court Trusts			
Current:			
Contractual and Other .....	117,000	21,282	95,718
 Total District Court Trusts .....	 117,000	 21,282	 95,718
 Total Expenditures .....	 2,661,980	 2,320,557	 341,423
Excess Revenues (Expenditures) .....	(225,896)	364,245	590,141
 <b>FUND BALANCE, BEGINNING OF YEAR</b> .....	 1,570,170	 2,003,463	 433,293
 <b>FUND BALANCE, END OF YEAR</b> .....	 \$ 1,344,274	 \$ 2,367,708	 \$ 1,023,434

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes. ....	\$ 9,863	\$ 9,872	\$ 9
Sales Tax. ....	987	1,503	516
Replacement Monies. ....	110	110	-
Interest on Delinquent Taxes. ....	40	32	(8)
Miscellaneous. ....	-	(7)	(7)
 Total Revenues. ....	 11,000	 11,510	 510
<b>EXPENDITURES</b>			
Current:			
Contractual and Other. ....	11,000	11,000	-
Capital Outlay. ....	-	-	-
 Total Expenditures. ....	 11,000	 11,000	 -
Excess Revenues (Expenditures). ....	-	510	510
 <b>FUND BALANCE, BEGINNING OF YEAR .</b>	 3,833	 4,467	 634
 <b>FUND BALANCE, END OF YEAR .</b>	 \$ 3,833	 \$ 4,977	 \$ 1,144

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 216,366	\$ 214,969	\$ (1,397)
Sales Tax .....	19,231	29,819	10,588
Replacement Monies .....	5,103	5,103	-
Interest on Delinquent Taxes .....	400	838	438
Miscellaneous .....	-	47	47
 Total Revenues .....	 241,100	 250,776	 9,676
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	136,100	77,405	58,695
Capital Outlay .....	105,000	20,283	84,717
 Total Expenditures .....	 241,100	 97,688	 143,412
Excess Revenues (Expenditures) .....	-	153,088	153,088
 <b>FUND BALANCE, BEGINNING OF YEAR</b> .....	 72,535	 117,306	 44,771
 <b>FUND BALANCE, END OF YEAR</b> .....	 \$ 72,535	 \$ 270,394	 \$ 197,859

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>	
	<b>Orginal</b>	<b>Final</b>	<b>Actual Amounts</b>	
<b>REVENUES</b>				
Taxes:				
Property Taxes .....	\$ 304,826	\$ 304,826	\$ 305,639	\$ 813
Sales Tax .....	14,860	14,860	32,283	17,423
Replacement Monies .....	4,415	4,415	4,415	-
Interest on Delinquent Taxes .....	1,500	1,500	1,793	293
Charges for Services .....	23,000	23,000	52,139	29,139
Intergovernmental-Program Specific .....	-	4,828	14,708	9,880
Miscellaneous Revenue .....	-	-	4,386	4,386
Total Revenues .....	<u>348,601</u>	<u>353,429</u>	<u>415,363</u>	<u>61,934</u>
<b>EXPENDITURES</b>				
Fair Administration:				
Current:				
Personnel Services .....	94,600	79,598	58,546	21,052
Personnel Benefits .....	15,874	30,876	26,057	4,819
Contractual and Other .....	21,500	21,500	17,188	4,312
Capital Outlay .....	-	-	-	-
Total Administration .....	<u>131,974</u>	<u>131,974</u>	<u>101,791</u>	<u>30,183</u>
Fair:				
Current:				
Personnel Services .....	5,500	5,445	5,300	145
Personnel Benefits .....	492	492	411	81
Contractual and Other .....	119,000	119,055	119,054	1
Total South Fair .....	<u>124,992</u>	<u>124,992</u>	<u>124,765</u>	<u>227</u>
4-H:				
Current:				
Personnel Services .....	64,010	64,010	61,841	2,169
Personnel Benefits .....	45,472	45,472	43,489	1,983
Contractual and Other .....	40,060	40,060	32,825	7,235
Total 4-H .....	<u>149,542</u>	<u>149,542</u>	<u>138,155</u>	<u>11,387</u>
Fair Trusts				
Current:				
Contractual and Other .....	-	4,828	955	3,873
Total Fair Trusts .....	<u>-</u>	<u>4,828</u>	<u>955</u>	<u>3,873</u>
Total Expenditures .....	<u>406,508</u>	<u>411,336</u>	<u>365,666</u>	<u>45,670</u>
Excess Revenues (Expenditures) .....	(57,907)	(57,907)	49,697	107,604
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<b>202,657</b>	<b>202,657</b>	<b>338,430</b>	<b>135,773</b>
<b>FUND BALANCE, END OF YEAR ..</b>	<b>\$ 144,750</b>	<b>\$ 144,750</b>	<b>\$ 388,127</b>	<b>\$ 243,377</b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 529,630	\$ 530,059	\$ 429
Sales Tax .....	41,705	73,216	31,511
Replacement Monies .....	6,015	6,015	-
Interest on Delinquent Taxes .....	2,500	3,206	706
Intergovernmental .....	-	-	-
Miscellaneous .....	-	(391)	(391)
Total Revenues .....	<u>579,850</u>	<u>612,105</u>	<u>32,255</u>
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	<u>589,850</u>	<u>589,850</u>	<u>-</u>
Total Expenditures .....	<u>589,850</u>	<u>589,850</u>	<u>-</u>
Excess Revenues (Expenditures) .....	(10,000)	22,255	32,255
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<u>169,675</u>	<u>203,850</u>	<u>34,175</u>
<b>FUND BALANCE, END OF YEAR ..</b>	<u>\$ 159,675</u>	<u>\$ 226,105</u>	<u>\$ 66,430</u>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 99,064	\$ 99,269	\$ 205
Sales Tax .....	5,921	11,193	5,272
Replacement Monies .....	1,015	1,016	1
Interest on Delinquent Taxes .....	300	594	294
Miscellaneous .....	-	(84)	(84)
 Total Revenues .....	 106,300	 111,988	 5,688
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	106,300	106,300	-
Capital Outlay .....	-	-	-
 Total Expenditures .....	 106,300	 106,300	 -
Excess Revenues (Expenditures) .....	-	5,688	5,688
 <b>FUND BALANCE, BEGINNING OF YEAR ..</b>	 <u>17,575</u>	 <u>26,178</u>	 <u>8,603</u>
 <b>FUND BALANCE, END OF YEAR ..</b>	 <u>\$ 17,575</u>	 <u>\$ 31,866</u>	 <u>\$ 14,291</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Orginal and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 2,712,670	\$ 2,719,971	\$ 7,301
Sales Tax .....	118,637	262,597	143,960
Replacement Monies .....	15,863	15,863	-
Intergovernmental-Program Specific .....	-	124	124
Interest on Delinquent Taxes .....	5,400	17,629	12,229
Charges for Services .....	165,000	272,477	107,477
Fines and Court Costs .....	75,000	142,568	67,568
Miscellaneous .....	-	4,281	4,281
<b>Total Revenues .....</b>	<b>3,092,570</b>	<b>3,435,510</b>	<b>342,940</b>
<b>EXPENDITURES</b>			
Administration:			
Current:			
Personnel Services .....	103,810	99,965	3,845
Personnel Benefits .....	54,729	51,589	3,140
Contractual and Other .....	30,000	16,642	13,358
Total Administration .....	188,539	168,196	20,343
Direct Assistance:			
Current:			
Contractual and Other .....	1,240,600	686,867	553,733
Total Direct Assistance .....	1,240,600	686,867	553,733
Total Welfare .....	1,429,139	855,063	574,076
Public Defenders:			
Current:			
Personnel Services .....	1,006,773	936,503	70,270
Personnel Benefits .....	488,408	437,216	51,192
Contractual and Other .....	403,250	348,929	54,321
Total Public Defenders .....	1,898,431	1,722,648	175,783
Court Appointed Public Defenders:			
Current:			
Contractual and Other .....	65,000	43,815	21,185
Total Public Defenders .....	65,000	43,815	21,185
Total Legal and Judicial .....	1,963,431	1,766,463	196,968
<b>Total Expenditures .....</b>	<b>3,392,570</b>	<b>2,621,526</b>	<b>771,044</b>
Excess Revenues (Expenditures) .....	(300,000)	813,984	1,113,984
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<b>1,675,253</b>	<b>2,442,328</b>	<b>767,075</b>
<b>FUND BALANCE, END OF YEAR .....</b>	<b>\$ 1,375,253</b>	<b>\$ 3,256,312</b>	<b>\$ 1,881,059</b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	<u>Orginal and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budgeted Positive (Negative)</u>
<b>REVENUES</b>			
Taxes:			
Sales Tax .....	\$ 2,289	\$ 2,289	\$ -
Liquor Tax .....	22,711	22,711	-
Miscellaneous .....	-	-	-
Total Revenues .....	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	<u>50,000</u>	<u>19,900</u>	<u>30,100</u>
Total Expenditures .....	<u>50,000</u>	<u>19,900</u>	<u>30,100</u>
Excess Revenues (Expenditures) .....	(25,000)	5,100	30,100
<b>FUND BALANCE, BEGINNING OF YEAR ....</b>	<u>69,984</u>	<u>116,783</u>	<u>46,799</u>
<b>FUND BALANCE, END OF YEAR .....</b>	<u>\$ 44,984</u>	<u>\$ 121,883</u>	<u>\$ 76,899</u>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Budgeted Amounts</b>		<b>Variance with Final Budgeted</b>	
	<b>Orginal</b>	<b>Final</b>	<b>Actual Amounts</b>	<b>Positive (Negative)</b>
<b>REVENUES</b>				
Taxes:				
Property Taxes.....	\$ 513,828	\$ 513,828	\$ 513,891	\$ 63
Sales Tax.....	8,000	8,000	32,729	24,729
Intergovernmental-Program Specific .....	-	-	-	-
Interest on Delinquent Taxes.....	800	800	2,980	2,180
Charges for Services.....	566,550	566,550	602,148	35,598
Miscellaneous.....	-	11,225	19,009	7,784
 Total Revenues.....	 1,089,178	 1,100,403	 1,170,757	 70,354
<b>EXPENDITURES</b>				
Event Center/Wellness Complex				
Current:				
Personnel Services.....	581,105	531,105	343,618	187,487
Personnel Benefits.....	263,159	263,159	214,397	48,762
Contractual and Other.....	437,500	498,725	364,682	134,043
Capital Outlay.....	-	-	46,753	(46,753)
Total Event Center/Wellness Complex.....	1,281,764	1,292,989	969,450	323,539
 Concessions.....	 100,000	 100,000	 29,939	 70,061
Current.....				
Contractual and Other .....	100,000	100,000	29,939	70,061
Total Concessions.....	100,000	100,000	29,939	70,061
 Event Center/Wellness Complex Trusts				
Current:				
Contractual and Other.....	326,550	326,550	289,181	37,369
Total Event Center/Wellness Complex Trusts...	326,550	326,550	289,181	37,369
 Total Expenditures.....	 1,708,314	 1,719,539	 1,288,570	 430,969
 Excess Revenues (Expenditures).....	 (619,136)	 (619,136)	 (117,813)	 501,323
<b>OTHER FINANCING SOURCES (Uses)</b>				
Transfers In (Out).....	571,136	571,136	571,136	-
Total Other Financing Sources (Uses).....	571,136	571,136	571,136	-
 Net Change in Fund Balance.....	 (48,000)	 (48,000)	 453,323	 501,323
<b>FUND BALANCE, BEGINNING OF YEAR.....</b>	<b>473,967</b>	<b>473,967</b>	<b>629,610</b>	<b>155,643</b>
<b>FUND BALANCE, END OF YEAR.....</b>	<b>\$ 425,967</b>	<b>\$ 425,967</b>	<b>\$ 1,082,933</b>	<b>\$ 656,966</b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Orginal and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 1,369,420	\$ 1,366,908	\$ (2,512)
Sales Tax .....	53,796	124,956	71,160
Replacement Monies .....	12,127	12,127	-
Interest on Delinquent Taxes .....	3,600	7,413	3,813
Intergovernmental-Program Specific .....	-	-	-
Miscellaneous .....	-	(427)	(427)
<b>Total Revenues .....</b>	<b>1,438,943</b>	<b>1,510,977</b>	<b>72,034</b>
<b>EXPENDITURES</b>			
Current:			
Personnel Services .....	861,816	781,843	79,973
Personnel Benefits .....	462,062	428,176	33,886
Contractual and Other .....	194,075	126,750	67,325
Capital Outlay .....	-	-	-
<b>Total Expenditures .....</b>	<b>1,517,953</b>	<b>1,336,769</b>	<b>181,184</b>
Excess Revenues (Expenditures) .....	(79,010)	174,208	253,218
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<b>508,758</b>	<b>649,062</b>	<b>140,304</b>
<b>FUND BALANCE, END OF YEAR .....</b>	<b>\$ 429,748</b>	<b>\$ 823,270</b>	<b>\$ 393,522</b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Taxes .....	\$ 82,492	\$ 82,466	\$ (26)
Sales Tax .....	6,433	11,969	5,536
Replacement Monies .....	675	675	-
Interest on Delinquent Taxes .....	350	438	88
Miscellaneous .....	-	(55)	(55)
<b>Total Revenues .....</b>	<b>89,950</b>	<b>95,493</b>	<b>5,543</b>
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	89,950	51,729	38,221
<b>Total Expenditures .....</b>	<b>89,950</b>	<b>51,729</b>	<b>38,221</b>
Excess Revenues (Expenditures) .....	-	43,764	43,764
<b>FUND BALANCE, BEGINNING OF YEAR ..</b>	<b>23,068</b>	<b>28,096</b>	<b>5,028</b>
<b>FUND BALANCE, END OF YEAR .....</b>	<b>\$ 23,068</b>	<b>\$ 71,860</b>	<b>\$ 48,792</b>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes:			
Property Taxes.....	\$ 184,488	\$ 185,112	\$ 624
Sales Tax.....	23,395	35,263	11,868
Replacement Monies.....	4,159	4,159	-
Interest on Delinquent Taxes.....	400	1,142	742
Intergovernmental-Program Specifics.....	-	-	-
Charges for Services.....	25,000	29,372	4,372
Miscellaneous.....	-	(162)	(162)
 Total Revenues.....	 237,442	 254,886	 17,444
<b>EXPENDITURES</b>			
Current:			
Personnel Services.....	88,158	77,492	10,666
Personnel Benefits.....	33,876	30,695	3,181
Contractual and Other.....	264,350	141,412	122,938
Capital Outlay.....	-	-	-
 Total Expenditures.....	 386,384	 249,599	 136,785
Excess Revenues (Expenditures).....	(148,942)	5,287	154,229
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>	 378,900	 591,663	 212,763
 <b>FUND BALANCE, END OF YEAR.....</b>	 \$ 229,958	 \$ 596,950	 \$ 366,992

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes:			
Property Taxes.....	\$ 158,905	\$ 158,747	\$ (158)
Replacement Monies.....	2,805	2,805	-
Interest on Delinquent Taxes.....	700	890	190
Intergovernmental - Program Specific.....	-	9,900	9,900
Miscellaneous.....	-	(116)	(116)
 Total Revenues.....	 162,410	 172,226	 9,816
<b>EXPENDITURES</b>			
Current:			
Personnel Services.....	59,450	41,291	18,159
Personnel Benefits.....	28,251	23,680	4,571
Contractual and Other.....	110,400	54,364	56,036
Capital Outlay.....	-	-	-
 Total Expenditures.....	 198,101	 119,335	 78,766
Excess Revenues (Expenditures).....	(35,691)	52,891	88,582
 <b>FUND BALANCE, BEGINNING OF YEAR.....</b>	 159,762	 250,999	 91,237
 <b>FUND BALANCE, END OF YEAR.....</b>	 \$ 124,071	 \$ 303,890	 \$ 179,819

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental - General.....	\$ 300,000	\$ 567,323	\$ 267,323
Miscellaneous.....	-	-	-
<b>Total Revenues .....</b>	<b>300,000</b>	<b>567,323</b>	<b>267,323</b>
<b>EXPENDITURES</b>			
Current:			
Contractual and Other .....	391,000	310,370	80,630
Capital Outlay .....	125,000	130,179	(5,179)
Debt Service:			
Principal.....	-	-	-
Interest and Fiscal Charges .....	-	-	-
<b>Total Expenditures .....</b>	<b>516,000</b>	<b>440,549</b>	<b>75,451</b>
Excess Revenues (Expenditures) .....	(216,000)	126,774	342,774
<b>FUND BALANCE, BEGINNING OF YEAR .....</b>	<b>1,185,312</b>	<b>1,275,375</b>	<b>90,063</b>
<b>FUND BALANCE, END OF YEAR .....</b>	<b>\$ 969,312</b>	<b>\$ 1,402,149</b>	<b>\$ 432,837</b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental - Program Specific.....	\$ 15,000	\$ 22,892	\$ 7,892
Total Revenues.....	<u>15,000</u>	<u>22,892</u>	<u>7,892</u>
<b>EXPENDITURES</b>			
Current:			
Personnel Services.....	6,000	2,580	3,420
Personnel Benefits.....	753	313	440
Contractual and Other.....	<u>18,295</u>	<u>12,029</u>	<u>6,266</u>
Total Expenditures.....	<u>25,048</u>	<u>14,922</u>	<u>10,126</u>
Excess Revenues (Expenditures).....	(10,048)	7,970	18,018
<b>FUND BALANCE, BEGINNING OF YEAR.....</b>	<b>122,776</b>	<b>133,546</b>	<b>10,770</b>
<b>FUND BALANCE, END OF YEAR.....</b>	<b>\$ 112,728</b>	<b>\$ 141,516</b>	<b>\$ 28,788</b>

**BANNOCK COUNTY, IDAHO**

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

For the Fiscal Year Ended September 30, 2021

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Licenses and Permits . . . . .	\$ 24,000	\$ 30,882	\$ 36,285	\$ 5,403
Total Revenues . . . . .	<u>24,000</u>	<u>30,882</u>	<u>36,285</u>	<u>5,403</u>
<b>EXPENDITURES</b>				
Current:				
Contractual and Other . . . . .	\$ 24,000	30,882	36,350	(5,468)
Total Expenditures . . . . .	<u>24,000</u>	<u>30,882</u>	<u>36,350</u>	<u>(5,468)</u>
Excess Revenues (Expenditures) . . . . .	-	-	(65)	(65)
<b>FUND BALANCE, BEGINNING OF YEAR . .</b>	<b>\$ 16,417</b>	<b>16,417</b>	<b>13,872</b>	<b>(2,545)</b>
<b>FUND BALANCE, END OF YEAR . . . . .</b>	<b><u>\$ 16,417</u></b>	<b><u>\$ 16,417</u></b>	<b><u>\$ 13,807</u></b>	<b><u>\$ (2,610)</u></b>

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2021

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental - Program Specific .....	\$ 23,000	\$ 575,734	\$ 552,734
Charges for Services .....	1,025,136	987,596	(37,540)
Miscellaneous .....	-	-	-
<b>Total Revenues .....</b>	<b>1,048,136</b>	<b>1,563,330</b>	<b>515,194</b>
<b>EXPENDITURES</b>			
Current:			
Personnel Services .....	644,426	566,177	78,249
Personnel Benefits .....	310,439	286,501	23,938
Contractual and Other .....	144,356	132,707	11,649
Capital Outlay .....	-	-	-
<b>Total Expenditures .....</b>	<b>1,099,221</b>	<b>985,385</b>	<b>113,836</b>
Excess Revenues (Expenditures) .....	(51,085)	577,945	629,030
<b>FUND BALANCE, BEGINNING OF YEAR ...</b>	<b>445,383</b>	<b>510,333</b>	<b>64,950</b>
<b>FUND BALANCE, END OF YEAR .....</b>	<b>\$ 394,298</b>	<b>\$ 1,088,278</b>	<b>\$ 693,980</b>



Photo by Keedrin Criddle

## **CUSTODIAL FUNDS**

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

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

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

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

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

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

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

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

**Bannock County**

**Combining Statement of Fiduciary Net Position**

**Custodial Funds**

**September 30, 2021**

										Total Custodial Funds
	State of Idaho	Special Taxing Districts	Unapportioned Land Sale	Court and Civil Suspense	Restitution Accounts	Commissary Accounts	Evidence Accounts			
<b>ASSETS</b>										
Cash, cash equivalents, and investments	\$ 966,334	\$ 727,159	\$ 16,908	\$ 957,263	\$ 119,812	\$ 188,388	\$ 45,504			\$ 3,021,368
Accounts receivable	611	1,424,429	-	-	-	-	-			1,425,040
<b>Total Assets</b>	<b>\$ 966,945</b>	<b>\$ 2,151,588</b>	<b>\$ 16,908</b>	<b>\$ 957,263</b>	<b>\$ 119,812</b>	<b>\$ 188,388</b>	<b>\$ 45,504</b>			<b>\$ 4,446,408</b>
<b>LIABILITIES</b>										
Accounts payable	\$ 529,999	\$ 1,404	\$ -	\$ -	\$ 61,628	\$ 693	\$ -			\$ 593,724
Due to other agencies and units of Government	-	582,966	-	957,263	-	-	-			1,540,229
<b>Total liabilities</b>	<b>529,999</b>	<b>584,370</b>	<b>-</b>	<b>957,263</b>	<b>61,628</b>	<b>693</b>	<b>-</b>			<b>2,133,953</b>
<b>NET POSITION</b>										
Restricted for:										
Individuals, organizations and other governments	436,946	1,567,218	16,908	-	58,184	187,695	45,504			2,312,455
<b>Total net position</b>	<b>436,946</b>	<b>1,567,218</b>	<b>16,908</b>	<b>-</b>	<b>58,184</b>	<b>187,695</b>	<b>45,504</b>			<b>2,312,455</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 966,945</b>	<b>\$ 2,151,588</b>	<b>\$ 16,908</b>	<b>\$ 957,263</b>	<b>\$ 119,812</b>	<b>\$ 188,388</b>	<b>\$ 45,504</b>			<b>\$ 4,446,408</b>

**Bannock County**  
**Combining Statement of Changes In Fiduciary Net Position**  
**Custodial Funds**  
**September 30, 2021**

												Total Custodial Funds
	State of Idaho	Special Taxing Districts	Unapportioned Land Sale	Court and Civil Suspense	Restitution Accounts	Commissary Accounts	Evidence Accounts					
<b>ADDITIONS</b>												
Property tax collections for other governments	\$ 6,030,369	\$ 55,630,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,661,020
Licences and permits collected for other governments	-	39,459	-	-	-	-	-	-	-	-	-	39,459
Fines, fees and forfeitures collected for other governments	-	232,207	-	-	-	-	-	-	-	-	-	232,207
Sales and use taxes collected for State	3,405,208	-	-	-	-	-	-	-	-	-	-	3,405,208
Sales and replacement taxes collected for other governments	-	900,427	-	-	-	-	-	-	-	-	-	900,427
Fines and fees collected for State	2,071,193	-	-	-	-	-	-	-	-	-	-	2,071,193
Court Ordered Restitution	-	-	-	-	314,481	-	-	-	-	-	-	314,481
Contributions by prisoners	-	-	-	-	-	312,038	-	-	-	-	-	312,038
Proceeds from tax deed sale	-	-	113,017	-	-	-	-	-	-	-	-	113,017
Miscellaneous	33,249	560,202	-	-	-	-	-	-	-	60,766	-	654,217
Transfers In	-	1,992,308	-	-	-	-	-	-	-	-	-	1,992,308
<b>Total additions</b>	<b>11,540,019</b>	<b>59,355,254</b>	<b>113,017</b>	<b>-</b>	<b>314,481</b>	<b>312,038</b>	<b>60,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,695,575</b>
<b>DEDUCTIONS</b>												
Payments to other governments	-	57,956,637	13,610	-	-	-	-	-	-	-	-	57,970,247
Payments to state	11,502,741	-	62,050	-	-	-	-	-	-	-	-	11,564,791
Payments to vendors	-	-	23,113	-	-	281,593	-	-	-	-	-	304,706
Payments to prisoners	-	-	-	-	-	-	-	-	-	-	-	-
Payments to victims	-	-	-	-	325,125	-	-	-	-	-	-	325,125
Payments to judgements	-	-	-	-	-	-	21,001	-	-	-	-	21,001
<b>Total deductions</b>	<b>11,502,741</b>	<b>57,956,637</b>	<b>98,773</b>	<b>-</b>	<b>325,125</b>	<b>281,593</b>	<b>21,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,185,870</b>
Net increase (decrease) in net position	37,278	1,398,617	14,244	-	(10,644)	30,445	39,765	-	-	-	-	1,509,705
Net position, beginning of year, as restated	399,668	168,601	2,664	-	68,828	157,250	5,739	-	-	-	-	802,750
<b>Net position, end of year</b>	<b>\$ 436,946</b>	<b>\$ 1,567,218</b>	<b>\$ 16,908</b>	<b>\$ -</b>	<b>\$ 58,184</b>	<b>\$ 187,695</b>	<b>\$ 45,504</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,312,455</b>



This page contains no financial information.



Photo by Keedrin Criddle

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY SOURCE<sup>1</sup>

September 30, 2021

---

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land .....	\$ 2,597,014
Buildings .....	22,616,958
Machinery and Equipment .....	16,548,212
Infrastructure .....	<u>19,809,810</u>
Total Governmental Funds Capital Assets .....	<u>\$ 61,571,994</u>

**INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:**

General Fund .....	\$ 5,226,922
Special Revenue Funds .....	39,608,035
Capital Projects Funds:	
General Obligation Bonds .....	9,474,960
Capital Leases .....	2,926,422
State and Federal Grants .....	<u>4,335,655</u>
Total Governmental Funds Capital Assets .....	<u>\$ 61,571,994</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds.

**BANNOCK COUNTY, IDAHO**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY<sup>1</sup>**

For the Fiscal Year Ended September 30, 2021

<b>FUNCTION AND ACTIVITY</b>	<b>Land</b>	<b>Buildings</b>	<b>Machinery and Equipment</b>		<b>Infrastructure</b>	<b>Total</b>
			<b>Equipment</b>	<b>Infrastructure</b>		
<b>General Government:</b>						
Clerk . . . . .	\$ -	\$ 151,368	\$ 720,889	\$ -	\$ 872,257	
Commission . . . . .	776,837	2,275,799	1,249,427	-	4,302,063	
PILT/Special Projects . . . . .	45,829	881,116	1,914,621	-	2,841,566	
Data Processing . . . . .	-	-	373,498	-	373,498	
Grounds/Building . . . . .	-	414,975	13,425	-	428,400	
Appraisal . . . . .	-	-	99,446	-	99,446	
Liability Insurance . . . . .	-	24,778	-	-	24,778	
Planning and Development . . . . .	-	-	50,279	-	50,279	
Total General Government . . . . .	<u>822,666</u>	<u>3,748,036</u>	<u>4,421,585</u>	<u>-</u>	<u>8,992,287</u>	
<b>Health and Welfare:</b>						
Ambulance . . . . .	-	-	1,533,187	-	1,533,187	
Mosquito Abatement . . . . .	-	83,533	82,366	-	165,899	
Grants . . . . .	-	-	1,269,700	-	1,269,700	
Total Health and Welfare . . . . .	<u>-</u>	<u>83,533</u>	<u>2,885,253</u>	<u>-</u>	<u>2,968,786</u>	
<b>Road and Bridge:</b>						
Road and Bridge/Engineer . . . . .	295,885	560,859	6,264,324	19,139,524	26,260,592	
Grants . . . . .	-	-	160,599	553,286	713,885	
Total Road and Bridge . . . . .	<u>295,885</u>	<u>560,859</u>	<u>6,424,923</u>	<u>19,692,810</u>	<u>26,974,477</u>	
<b>Agriculture:</b>						
Noxious Weed . . . . .	11,033	77,900	215,611	-	304,544	
Total Agriculture . . . . .	<u>11,033</u>	<u>77,900</u>	<u>215,611</u>	<u>-</u>	<u>304,544</u>	
<b>Culture and Recreation:</b>						
Fairs . . . . .	18,468	2,111,860	245,469	-	2,375,797	
Historical . . . . .	-	450,000	46,299	-	496,299	
Snowmobile . . . . .	-	71,046	36,264	-	107,310	
Parks and Recreation . . . . .	1,169,351	4,070,016	705,465	117,000	6,061,832	
Grants . . . . .	-	617,837	-	-	617,837	
Total Culture and Recreation . . . . .	<u>1,187,819</u>	<u>7,320,759</u>	<u>1,033,497</u>	<u>117,000</u>	<u>9,659,075</u>	
<b>Public Safety:</b>						
Jail Construction . . . . .	175,200	9,217,037	-	-	9,392,237	
Juvenile Facilities . . . . .	104,411	390,237	88,648	-	583,296	
Grants . . . . .	-	923,075	513,185	-	1,436,260	
Sheriff/Search and Rescue . . . . .	-	19,840	802,131	-	821,971	
Jail . . . . .	-	6,190	11,600	-	17,790	
Total Public Safety . . . . .	<u>279,611</u>	<u>10,556,379</u>	<u>1,415,564</u>	<u>-</u>	<u>12,251,554</u>	
<b>Legal and Judicial:</b>						
Juvenile Trust . . . . .	-	-	50,842	-	50,842	
Court Facilities Trust . . . . .	-	154,717	-	-	154,717	
Juvenile Probation . . . . .	-	114,775	21,357	-	136,132	
Prosecuting Attorney . . . . .	-	-	14,250	-	14,250	
Drug Seizure Trust . . . . .	-	-	42,397	-	42,397	
Public Defense Grant . . . . .	-	-	22,933	-	22,933	
Total Legal and Judicial . . . . .	<u>-</u>	<u>269,492</u>	<u>151,779</u>	<u>-</u>	<u>421,271</u>	
Total Governmental Funds Capital Assets . . .	<u>\$ 2,597,014</u>	<u>\$ 22,616,958</u>	<u>\$ 16,548,212</u>	<u>\$ 19,809,810</u>	<u>\$ 61,571,994</u>	

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds.

BANNOCK COUNTY, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY<sup>1</sup>

For the Fiscal Year Ended September 30, 2021

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets			Governmental Funds Capital Assets 9/30/2021
	10/1/2020	Additions	Deductions	
<b>General Government:</b>				
Clerk .....	\$ 668,706	\$ 338,580	\$ 135,029	\$ 872,257
Commission .....	4,333,640	-	31,577	4,302,063
PILT/Special Projects .....	2,886,260	130,180	174,874	2,841,566
Data Processing.....	373,498	-	-	373,498
Grounds/Building .....	428,400	-	-	428,400
Appraisal .....	99,446	-	-	99,446
Liability Insurance .....	24,778	-	-	24,778
Planning and Development .....	50,279	-	-	50,279
Total General Government .....	<u>8,865,007</u>	<u>468,760</u>	<u>341,480</u>	<u>8,992,287</u>
<b>Health and Welfare:</b>				
Ambulance .....	1,504,895	114,792	86,500	1,533,187
Mosquito Abatement .....	165,899	-	-	165,899
Grants .....	1,269,700	-	-	1,269,700
Total Health and Welfare .....	<u>2,940,494</u>	<u>114,792</u>	<u>86,500</u>	<u>2,968,786</u>
<b>Road and Bridge:</b>				
Road and Bridge/Engineer.....	26,150,652	507,334	397,394	26,260,592
Grants .....	713,885	-	-	713,885
Total Road and Bridge .....	<u>26,864,537</u>	<u>507,334</u>	<u>397,394</u>	<u>26,974,477</u>
<b>Agriculture:</b>				
Noxious Weed .....	304,544	-	-	304,544
Total Agriculture .....	<u>304,544</u>	<u>-</u>	<u>-</u>	<u>304,544</u>
<b>Culture and Recreation:</b>				
Fairs .....	2,355,515	20,282	-	2,375,797
Historical .....	496,299	-	-	496,299
Snowmobile .....	71,046	36,264	-	107,310
Parks and Recreation .....	6,074,229	46,753	59,150	6,061,832
Grants .....	617,837	-	-	617,837
Total Culture and Recreation .....	<u>9,614,926</u>	<u>103,299</u>	<u>59,150</u>	<u>9,659,075</u>
<b>Public Safety:</b>				
Jail Construction .....	9,392,237	-	-	9,392,237
Juvenile Facilities .....	583,296	-	-	583,296
Grants .....	1,395,073	41,187	-	1,436,260
Sheriff/Search and Rescue .....	810,456	39,015	27,500	821,971
Jail .....	17,790	-	-	17,790
Total Public Safety .....	<u>12,198,852</u>	<u>80,202</u>	<u>27,500</u>	<u>12,251,554</u>
<b>Legal and Judicial:</b>				
Court Facilities Trust .....	154,717	-	-	154,717
Juvenile Trust .....	50,842	-	-	50,842
Juvenile Probation .....	136,132	-	-	136,132
Prosecuting Attorney .....	14,250	-	-	14,250
Drug Seizure Trust .....	42,397	-	-	42,397
Public Defense Grant .....	22,933	-	-	22,933
Total Legal and Judicial .....	<u>421,271</u>	<u>-</u>	<u>-</u>	<u>421,271</u>
Total Governmental Funds Capital Assets ..	<u>\$ 61,209,631</u>	<u>\$ 1,274,387</u>	<u>\$ 912,024</u>	<u>\$ 61,571,994</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds.

# STATISTICAL SECTION

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

<u>Contents</u>		<u>Page</u>
<b>Financial Trends</b>	Schedules 1-4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	104
<b>Revenue Capacity</b>	Schedules 5-8 contain information to help the reader assess the County's most significant local revenue source, the property tax.	109
<b>Debt Capacity</b>	Schedules 9-11 present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	114
<b>Demographic and Economic Information</b>	Schedules 12-13 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	117
<b>Operating Information</b>	Schedules 14-16 contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	119

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

BANNOCK COUNTY, IDAHO

Schedule 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years  
(accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Governmental Activities</b>										
Net Investment in Capital Assets ..	\$ 19,979,212	\$ 20,232,599	\$ 20,465,282	\$ 20,488,043	\$ 20,130,284	\$ 19,644,602	\$ 24,640,460	\$ 24,483,056	\$ 26,196,703	\$ 25,654,296
Restricted .....	-	-	-	-	-	-	-	-	-	-
Unrestricted .....	27,463,817	16,486,818	16,953,878	21,584,828	24,539,360	28,014,180	28,828,949	30,695,794	32,153,141	41,485,391
Total Governmental Activities Net Pos\$	<u>47,443,029</u>	<u>\$ 36,719,417</u>	<u>\$ 37,419,160</u>	<u>\$ 42,072,871</u>	<u>\$ 44,669,644</u>	<u>\$ 47,658,782</u>	<u>\$ 53,469,409</u>	<u>\$ 55,178,850</u>	<u>\$ 58,349,844</u>	<u>\$ 67,139,687</u>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets ..	\$ 24,370,523	\$ 26,534,177	\$ 29,732,045	\$ 36,234,614	\$ 37,479,814	\$ 37,204,727	\$ 34,498,176	\$ 35,105,014	\$ 34,113,026	\$ 34,131,803
Unrestricted .....	8,251,098	7,192,006	5,193,502	5,589,529	6,252,889	4,834,381	2,725,596	2,066,627	2,258,557	2,523,730
Total Business-Type Activities Net Pos\$	<u>32,621,621</u>	<u>\$ 33,726,183</u>	<u>\$ 34,925,547</u>	<u>\$ 41,824,143</u>	<u>\$ 43,732,703</u>	<u>\$ 42,039,108</u>	<u>\$ 37,223,772</u>	<u>\$ 37,171,641</u>	<u>\$ 36,371,583</u>	<u>\$ 36,655,533</u>
<b>Primary Government</b>										
Net Investment in Capital Assets ..	\$ 44,349,735	\$ 46,766,776	\$ 50,197,327	\$ 56,722,657	\$ 57,610,098	\$ 56,849,329	\$ 59,138,636	\$ 59,588,070	\$ 60,309,729	\$ 59,786,099
Restricted .....	-	-	-	-	-	-	-	-	-	-
Unrestricted .....	35,714,915	23,678,824	22,147,380	27,174,357	30,792,249	32,848,561	31,554,545	32,762,421	34,411,698	44,009,121
Total Primary Government Net Positio\$	<u>80,064,650</u>	<u>\$ 70,445,600</u>	<u>\$ 72,344,707</u>	<u>\$ 83,897,014</u>	<u>\$ 88,402,347</u>	<u>\$ 89,697,890</u>	<u>\$ 90,693,181</u>	<u>\$ 92,350,491</u>	<u>\$ 94,721,427</u>	<u>\$ 103,795,220</u>

Implemented GASB Statement No. 44, Fiscal Year 2013.

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

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years  
(accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Expenses</b>										
Governmental Activities:										
General Government .....	\$ 7,929,813	\$ 12,473,770	\$ 14,469,964	\$ 15,608,621	\$ 15,400,213	\$ 14,838,778	\$ 17,344,212	\$ 19,695,313	\$ 19,677,634	\$ 15,504,878
Public Safety .....	11,171,309	11,818,408	11,360,015	10,993,513	11,794,901	12,291,671	12,808,406	13,081,734	14,672,113	14,667,950
Road and Bridge .....	5,120,509	5,708,686	4,793,800	4,797,731	4,928,517	5,553,637	5,821,932	6,435,376	6,222,255	6,162,610
Health and Welfare .....	4,973,869	5,999,074	5,421,996	4,969,804	5,477,197	5,689,455	5,929,846	6,065,430	6,290,181	5,106,890
Culture and Recreation .....	1,523,598	1,586,212	1,533,461	1,690,445	1,153,120	1,351,032	2,149,818	2,217,981	2,689,682	2,924,492
Agriculture .....	578,484	748,004	616,736	648,641	366,038	502,343	477,964	492,128	422,478	341,851
Legal and Judicial .....	7,431,160	7,730,136	7,679,527	8,022,004	8,440,981	9,039,344	9,590,910	11,320,484	13,034,949	12,827,352
Interest on Debt .....	19,270	-	-	-	-	-	-	-	-	-
Total Governmental Activities										
Expenses .....	38,748,012	46,064,290	45,875,499	46,730,759	47,560,967	49,266,260	54,123,088	59,308,446	63,009,292	57,536,023
Business-Type Activities:										
Solid Waste .....	2,523,204	2,312,481	2,604,727	2,839,759	2,574,964	5,939,223	4,727,178	5,340,075	6,008,141	5,732,660
Emergency Communications .....	953,242	952,008	1,176,696	1,203,890	1,019,437	1,194,741	1,037,408	1,239,483	1,190,218	976,334
Wellness Complex .....	-	-	-	179,409	1,063,429	741,786	-	-	-	-
Total Business-Type Activities										
Activities Expenses .....	3,476,446	3,264,489	3,781,423	4,223,058	4,657,830	7,875,750	5,764,586	6,579,558	7,198,359	6,708,994
Total Primary Government Expenses ...	<u>\$ 42,224,458</u>	<u>\$ 49,328,779</u>	<u>\$ 49,656,922</u>	<u>\$ 50,953,817</u>	<u>\$ 52,218,797</u>	<u>\$ 57,142,010</u>	<u>\$ 59,887,674</u>	<u>\$ 65,888,004</u>	<u>\$ 70,207,651</u>	<u>\$ 64,245,017</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government .....	\$ 1,327,103	\$ 6,273,390	\$ 6,781,959	\$ 6,909,635	\$ 7,680,021	\$ 8,328,311	\$ 10,130,467	\$ 9,603,824	\$ 10,969,547	\$ 10,214,261
Public Safety .....	3,714,955	2,999,621	2,873,827	3,059,975	2,808,844	2,841,122	2,513,088	1,794,731	2,136,868	1,980,979
Road and Bridge .....	706,063	531,577	359,187	349,358	262,355	303,269	350,037	349,853	417,160	453,332
Health and Welfare .....	1,726,494	2,386,874	1,805,052	1,930,799	1,783,630	2,085,842	2,022,226	2,213,325	2,051,842	2,269,970
Culture and Recreation .....	183,989	186,206	166,689	117,293	182,678	282,263	559,105	398,996	254,956	715,816
Agriculture .....	145,529	21,132	90,759	111,874	119,767	83,457	70,757	15,931	18,373	29,372
Legal and Judicial .....	1,626,682	1,477,106	1,342,663	1,512,459	1,349,415	1,389,334	1,441,078	1,430,863	1,438,739	1,631,490
Operating Grants and Contributions ...	4,251,586	4,344,905	3,833,899	4,041,770	4,973,254	5,158,783	6,119,202	7,929,414	9,341,111	15,994,444
Capital Grants and Contributions .....	-	35,705	242,135	-	-	-	-	-	949,975	-
Total Governmental Activities										
Program Revenues .....	13,682,401	18,256,516	17,496,170	18,033,163	19,159,964	20,472,381	23,205,960	23,736,937	27,578,571	33,289,664
Business-Type Activities:										
Charges for Services:										
Solid Waste .....	3,842,661	3,759,341	3,696,005	3,875,520	4,227,895	4,407,737	4,825,277	5,318,573	5,445,891	6,349,316
Emergency Communications ....	1,038,221	1,024,932	909,431	1,033,413	975,250	905,405	823,482	1,176,518	911,907	957,710
Wellness Complex .....	-	-	-	-	20,180	138,200	181,942	-	-	-

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years  
(accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Capital Grants and Contributions .....	-	-	-	5,767,975	-	-	-	-	-	-
<b>Total Business-Type Activities</b>										
Program Revenues .....	4,880,882	4,784,273	4,605,436	10,676,908	5,223,325	5,830,701	6,495,091	6,357,798	6,538,035	7,307,026
<b>Total Primary Government</b>										
Program Revenues .....	<u>\$ 18,563,283</u>	<u>\$ 23,040,789</u>	<u>\$ 22,101,606</u>	<u>\$ 28,710,071</u>	<u>\$ 24,383,289</u>	<u>\$ 26,303,082</u>	<u>\$ 29,701,051</u>	<u>\$ 30,094,735</u>	<u>\$ 34,116,606</u>	<u>\$ 40,596,690</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities .....	\$ (25,065,611)	\$ (27,807,774)	\$ (28,379,329)	\$ (28,697,596)	\$ (28,401,003)	\$ (28,793,879)	\$ (30,917,128)	\$ (35,571,509)	\$ (35,430,721)	\$ (24,246,359)
Business-Type Activities .....	1,404,436	1,519,784	824,013	6,453,850	565,495	(2,045,049)	730,505	(221,760)	(660,324)	598,032
<b>Total Primary Government</b>										
Net Expense .....	<u>\$ (23,661,175)</u>	<u>\$ (26,287,990)</u>	<u>\$ (27,555,316)</u>	<u>\$ (22,243,746)</u>	<u>\$ (27,835,508)</u>	<u>\$ (30,838,928)</u>	<u>\$ (30,186,623)</u>	<u>\$ (35,793,269)</u>	<u>\$ (36,091,045)</u>	<u>\$ (23,648,327)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes:										
Property Taxes .....	\$ 21,385,999	\$ 21,551,491	\$ 23,033,584	\$ 24,504,736	\$ 25,354,131	\$ 25,130,998	\$ 26,295,677	\$ 28,253,198	\$ 29,918,102	\$ 26,228,731
Sales Taxes .....	3,587,886	3,820,904	3,953,056	4,196,309	4,444,533	4,669,852	5,013,969	5,312,021	5,649,955	6,709,995
Liquor Taxes .....	557,304	577,278	554,773	546,262	573,635	606,487	640,463	709,185	833,365	1,043,395
Investment Income .....	103,394	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,044	(293,707)
Sale of Property .....	51,534	(25,446)	-	-	-	-	-	-	-	-
Miscellaneous .....	1,149,465	1,129,243	1,065,954	2,891,709	1,019,676	1,312,941	149,568	1,860,546	1,198,562	(166,371)
Gain or Loss on Sale of Capital Assets .....	-	-	20,507	39,984	63,881	225,518	(68,995)	9,343	602,687	134,985
Reclassification of Fund Net Position to/from Fiduciary Fund .....	-	(659,914)	-	508,425	-	-	-	-	-	-
Transfers in (Out) .....	-	-	-	-	(900,211)	(240,324)	122,198	-	-	(1,992,308)
Total Governmental Activities .....	<u>26,835,582</u>	<u>25,960,748</u>	<u>29,079,072</u>	<u>33,291,307</u>	<u>30,997,776</u>	<u>31,783,017</u>	<u>32,305,932</u>	<u>37,243,758</u>	<u>38,601,715</u>	<u>31,664,720</u>
Business-Type Activities:										
Interest .....	12,664	16,148	13,854	13,169	14,137	3,392	7,937	9,957	6,818	523
Gain on Capital Asset Disposal .....	-	222,875	58,000	-	-	-	(55,249)	-	(243,240)	(314,605)
Miscellaneous .....	-	-	-	117,185	200,700	107,738	-	159,672	96,688	-
Transfers in (Out) .....	-	-	-	-	900,211	240,324	(122,198)	-	-	-
Total Business-Type Activities .....	<u>12,664</u>	<u>239,023</u>	<u>71,854</u>	<u>130,354</u>	<u>1,115,048</u>	<u>351,454</u>	<u>(169,510)</u>	<u>169,629</u>	<u>(139,734)</u>	<u>(314,082)</u>
<b>Total Primary Government</b>										
\$ 26,848,246	\$ 26,199,771	\$ 29,150,926	\$ 33,421,661	\$ 32,112,824	\$ 32,134,471	\$ 32,136,422	\$ 37,413,387	\$ 38,461,981	\$ 31,350,638	
<b>Change in Net Position</b>										
Governmental Activities .....	\$ 1,769,971	\$ (1,847,026)	\$ 699,743	\$ 4,593,711	\$ 2,596,773	\$ 2,989,138	\$ 1,388,804	\$ 1,672,249	\$ 3,170,994	\$ 7,418,361
Business-Type Activities .....	1,417,100	1,758,807	895,867	6,584,204	1,680,543	(1,693,595)	560,995	(52,131)	(800,058)	283,950
Total Primary Government .....	<u>\$ 3,187,071</u>	<u>\$ (267,056)</u>	<u>\$ 1,595,610</u>	<u>\$ 11,177,915</u>	<u>\$ 4,277,316</u>	<u>\$ 1,295,543</u>	<u>\$ 1,949,799</u>	<u>\$ 1,620,118</u>	<u>\$ 2,370,936</u>	<u>\$ 7,702,311</u>

**BANNOCK COUNTY, IDAHO**  
**FUND BALANCES, GOVERNMENTAL FUNDS**

Schedule 3

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>General Fund</b>										
Non-spendable .....	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed .....	5,291,041	2,633,175	2,859,755	3,707,312	3,840,954	4,070,637	4,256,456	4,325,918	4,912,659	4,402,447
Assigned .....	-	3,148,166	3,178,166	3,178,166	2,198,000	2,198,000	4,238,638	2,916,280	2,916,280	5,881,621
Unassigned .....	4,482,497	4,751,357	5,400,805	7,943,769	9,324,860	10,013,911	8,530,728	10,919,119	11,773,850	7,325,718
<b>Total General Fund</b> .....	<b>\$ 9,798,538</b>	<b>\$ 10,532,698</b>	<b>\$ 11,438,726</b>	<b>\$ 14,829,247</b>	<b>\$ 15,363,814</b>	<b>\$ 16,282,548</b>	<b>\$ 17,025,822</b>	<b>\$ 18,161,317</b>	<b>\$ 19,602,789</b>	<b>\$ 17,609,786</b>
<b>All Other Governmental Funds</b>										
Non-spendable .....	\$ 312,448	\$ 303,572	\$ 297,077	\$ 301,190	\$ 544,512	\$ 598,796	\$ 620,140	\$ 593,494	\$ 843,137	\$ 754,377
Restricted .....	1,616,127	868,782	973,959	1,032,694	1,237,471	1,332,869	2,029,006	1,508,366	1,773,503	2,442,577
Committed .....	8,606,465	4,818,360	4,764,071	4,963,170	5,548,260	6,049,028	6,229,031	6,623,425	7,306,092	9,775,001
Assigned .....	8,170,647	10,431,456	9,936,976	10,581,658	12,082,711	13,030,828	13,264,313	14,142,403	15,863,848	21,824,435
Unassigned .....	-	-	-	-	-	(8,631)	-	-	-	-
<b>Total All Other Governmental Funds</b> .....	<b>\$ 18,705,687</b>	<b>\$ 16,422,170</b>	<b>\$ 15,972,083</b>	<b>\$ 16,878,712</b>	<b>\$ 19,412,954</b>	<b>\$ 21,002,890</b>	<b>\$ 22,142,490</b>	<b>\$ 22,867,688</b>	<b>\$ 25,786,580</b>	<b>\$ 34,796,390</b>

**BANNOCK COUNTY, IDAHO**

Schedule 4

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>REVENUES</b>										
Property Taxes . . . . .	\$ 21,289,846	\$ 21,658,351	\$ 22,921,104	\$ 24,165,161	\$ 24,980,832	\$ 24,708,607	\$ 26,103,288	\$ 27,773,781	\$ 29,748,177	\$ 23,922,871
Licenses and Permits . . . . .	404,759	455,409	365,146	395,958	410,330	444,580	473,149	732,256	772,798	1,030,217
Charges for Services . . . . .	11,979,767	12,022,764	11,949,398	12,298,011	12,466,806	13,058,564	13,874,102	14,490,844	15,661,668	15,598,630
Intergovernmental . . . . .	10,075,404	10,157,351	9,619,877	10,177,677	11,712,793	12,246,152	13,746,381	14,805,573	17,708,713	24,505,708
Fines and Costs . . . . .	1,014,866	864,138	830,753	974,793	696,505	838,494	744,656	850,998	917,335	924,497
Interest . . . . .	101,251	(432,808)	451,198	603,882	442,131	77,545	153,052	1,099,465	399,045	(293,707)
Other . . . . .	500,038	364,938	296,737	2,196,544	312,086	839,234	555,157	653,103	700,911	1,246,105
<b>Total Revenues . . . . .</b>	<b>45,365,931</b>	<b>45,090,143</b>	<b>46,434,213</b>	<b>50,812,026</b>	<b>51,021,483</b>	<b>52,213,176</b>	<b>55,649,785</b>	<b>60,406,020</b>	<b>65,908,647</b>	<b>66,934,321</b>
<b>EXPENDITURES</b>										
General Government . . . . .	12,720,651	12,145,981	14,080,173	15,776,206	14,935,099	15,080,771	16,911,980	18,564,034	16,505,517	17,701,247
Public Safety . . . . .	11,075,673	11,485,111	11,095,913	10,705,870	11,458,648	11,946,964	12,386,049	12,682,947	14,222,083	14,317,525
Health and Welfare . . . . .	5,050,518	6,369,153	5,852,356	5,397,832	5,342,133	5,576,042	5,759,873	5,862,599	6,087,830	5,456,413
Roads . . . . .	4,586,710	4,501,187	4,387,235	4,409,343	4,798,830	5,141,290	5,551,188	6,005,605	5,760,583	5,758,716
Culture and Recreation . . . . .	1,058,779	1,103,103	1,047,019	1,078,543	1,084,320	1,287,329	2,001,826	2,008,678	2,491,493	1,925,423
Agriculture . . . . .	544,136	1,462,670	591,080	640,263	343,153	486,847	469,798	478,409	406,565	332,645
Legal and Judicial . . . . .	7,378,560	7,662,428	7,668,027	7,962,171	8,402,724	9,032,954	9,559,669	11,231,228	12,922,495	12,727,784
Capital Outlay . . . . .	536,459	1,249,953	1,256,469	2,082,909	478,759	876,856	1,181,775	1,495,528	2,898,226	1,032,240
Debt Service . . . . .										
Interest . . . . .	18,306	-	-	-	4,702	3,770	2,834	1,894	949	577
Principal . . . . .	725,000	-	-	-	204,095	249,721	248,625	251,597	252,542	44,118
<b>Total Expenditures . . . . .</b>	<b>43,694,792</b>	<b>45,979,586</b>	<b>45,978,272</b>	<b>48,053,137</b>	<b>47,052,463</b>	<b>49,682,544</b>	<b>54,073,617</b>	<b>58,582,519</b>	<b>61,548,283</b>	<b>59,296,688</b>
<b>Excess Revenues (Expenditures) . . . . .</b>	<b>1,671,139</b>	<b>(889,443)</b>	<b>455,941</b>	<b>2,758,889</b>	<b>3,969,020</b>	<b>2,530,632</b>	<b>1,576,168</b>	<b>1,823,501</b>	<b>4,360,364</b>	<b>7,637,633</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Issuance of Capital Leases . . . . .	-	-	-	1,029,836	-	218,362	-	-	-	-
Sale of Assets . . . . .	61,959	-	-	-	-	-	-	464,356	-	-
Transfers In . . . . .	-	228,787	-	-	-	-	122,198	(464,356)	-	-
Transfers Out . . . . .	-	(228,787)	-	-	(900,211)	(240,324)	-	-	-	(1,992,308)
Reclassification of Fund Balance . . . . .	-	(659,914)	-	508,425	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses) . . . . .</b>	<b>61,959</b>	<b>(659,914)</b>	<b>-</b>	<b>1,538,261</b>	<b>(900,211)</b>	<b>(21,962)</b>	<b>122,198</b>	<b>-</b>	<b>-</b>	<b>(1,992,308)</b>
<b>Net Change in Fund Balances . . . . .</b>	<b>\$ 1,733,098</b>	<b>\$ (1,549,357)</b>	<b>\$ 455,941</b>	<b>\$ 4,297,150</b>	<b>\$ 3,068,809</b>	<b>\$ 2,508,670</b>	<b>\$ 1,698,366</b>	<b>\$ 1,823,501</b>	<b>\$ 4,360,364</b>	<b>\$ 5,645,325</b>
Debt Service as a Percentage of Non-Capital Expenditures . . . . .	1.7%	0.0%	0.0%	0.0%	0.4%	0.5%	0.4%	0.4%	0.4%	0.0%

**BANNOCK COUNTY, IDAHO**

Schedule 5

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

**Last Ten Fiscal Years**

<b>Fiscal Year Ended Sept. 30</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2012	\$ 3,514,105,309	\$ 1,543,432,609	\$ 78,806,550	\$ 1,310,500,195	\$ 3,825,844,273	0.004821020
2013	3,496,553,515	1,652,838,689	67,825,040	1,263,932,224	3,953,285,020	0.004547074
2014	3,494,051,425	1,690,868,259	69,219,092	1,290,068,614	3,964,070,162	0.004919962
2015	3,530,883,208	1,707,194,867	65,010,922	1,309,052,511	3,994,036,486	0.005297957
2016	3,532,000,897	1,710,909,089	60,742,142	1,297,587,631	4,006,064,497	0.005282020
2017	3,568,931,471	1,760,882,441	62,564,445	1,349,463,461	4,042,914,896	0.005238810
2018	3,632,244,043	1,903,089,467	62,793,781	1,406,316,741	4,191,810,550	0.005365305
2019	3,687,121,675	1,959,140,008	101,769,982	1,444,314,557	4,303,717,108	0.005624280
2020	4,761,364,773	1,982,865,398	70,447,460	1,658,543,753	5,156,133,878	0.004845317
2021	4,925,453,189	2,215,021,063	105,472,408	1,739,942,130	5,506,004,530	0.003678348

**Source:** Bannock County Assessor

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

BANNOCK COUNTY, IDAHO

Schedule 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years  
(amounts expressed in millionths)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>County Direct Rates</b>										
Current Expense .....	1.506027	1.242140	1.611413	1.940808	1.661806	1.590293	1.690945	1.877177	1.256169	.330531
Justice Fund .....	1.801016	1.934081	1.966407	1.997279	1.980842	1.986662	2.000000	1.990329	1.993630	1.874683
Indigent .....	.490215	.428706	.310881	.177684	.435293	.573027	.632277	.665005	.580574	.494481
District Court .....	.302567	.207703	.275239	.343356	.383616	.352745	.393500	.379395	.302516	.298657
Noxious Weed .....	.055706	.076476	.081505	.104876	.084841	.039417	.025921	.049715	.047395	.033629
Appraisal .....	.254317	.239453	.237651	.252321	.273067	.271121	.242347	.223234	.229982	.249625
Health District .....	.108174	.114830	.117882	.117243	.119746	.118749	.117526	.116102	.098814	.096544
Fair Exhibit .....	.102332	.116133	.086513	.121219	.099578	.083519	.024769	.070948	.085012	.055565
Fair Maintenance .....	.072442	.071252	.100000	.095572	.093880	.006201	.005783	.016894	.034605	.039440
Fair District .....	.002395	.002056	.002164	.002209	.002203	.002170	.001952	.002226	.001914	.001798
Historical Society .....	.012767	.013146	.019901	.019268	.018749	.011955	.026426	.025626	.017613	.018058
Veterans Memorial .....	.013189	.013191	.013228	.012830	.014474	.015260	.015033	.015845	.015113	.015037
Utility Refund .....	-	-	.008384	.020081	.018202	-	-	-	-	-
Tort .....	.099873	.087907	.088794	.093211	.095723	.089585	.088826	.092376	.082978	.076637
Parks and Recreation .....	-	-	-	-	-	.098106	.100000	.099408	.099002	.093663
Total Direct Rates .....	4.821020	4.547074	4.919962	5.297957	5.282020	5.238810	5.365305	5.624280	4.845317	3.678348
<b>City Rates</b>										
Pocatello .....	8.955293	9.729799	9.939337	10.786575	10.766582	11.199993	11.368644	11.511509	10.022497	7.776123
Chubbuck .....	9.324266	9.829518	9.969299	9.967676	9.933799	10.140122	10.188661	10.636971	9.459658	6.863105
Arimo .....	3.402692	3.386011	3.232442	2.459950	5.706065	6.206224	6.073798	5.718849	5.198390	4.561102
Downey .....	7.272606	7.283541	7.240415	7.352288	7.171191	7.198792	7.196726	6.767697	6.262150	5.467345
Lava .....	3.534866	3.496066	3.584321	3.580861	3.735478	3.807307	3.757676	3.522296	3.208795	3.117919
Inkom .....	6.869464	6.980727	7.234260	7.963363	8.395090	8.739086	8.658328	8.819885	7.923713	6.648629
McCammon .....	5.977485	6.016324	6.072100	5.943871	6.028852	5.923124	5.745779	5.855876	5.205941	4.959917
<b>School District Rates</b>										
Pocatello #25 .....	3.898239	4.010234	4.485625	4.142745	4.422426	3.942644	3.882583	3.848642	3.327232	3.191935
Marsh Valley #21 .....	2.216803	2.093950	2.047254	2.116266	2.549467	2.471546	2.044222	1.930804	1.700755	1.578095
Grace #148 .....	2.879078	3.506863	3.556709	3.745239	3.338645	3.222410	4.944006	4.797940	4.564748	4.336443
Preston #201 .....	2.048435	2.111330	2.156781	1.420121	2.002823	1.953985	1.761711	1.629898	1.494372	1.236725
Westside #202 .....	1.337006	1.302821	1.289242	1.280431	1.199511	1.197881	1.070810	1.012035	.893539	.763735

(Continued)

**BANNOCK COUNTY, IDAHO**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES CONTINUED**

Last Ten Fiscal Years  
(amounts expressed in millionths)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Library District Rates</b>										
South Bannock Free Library .....	.632218	.619774	.627281	.663313	.625523	.625579	.605802	.599042	.564970	.537763
Portneuf Free Library .....	.611269	.617396	.613554	.566615	.579006	.610923	.583499	.609325	.521877	.532513
<b>Fire District Rates</b>										
North Bannock .....	.497217	.507365	.514030	.527987	.550846	.555877	.551251	.536208	1.876591	1.897459
Pocatello Valley .....	.593330	.564401	.565845	.532188	.527999	.516931	.506056	.495430	.392001	.375776
McCammon .....	.506820	.466313	.465253	.477709	.498678	.500234	.502169	.487588	.393552	.388605
Downey .....	1.567390	1.582319	1.583292	1.467374	1.507642	1.538891	1.587858	1.573628	1.441218	1.308160
Jackson Creek .....	.909886	.881975	.907989	.958940	.953935	.845593	.855468	.863332	.643065	.628725
Lava .....	1.074269	.996163	.953005	.933037	.926430	.908392	.896863	.891680	.690035	.703792
Arimo .....	.753676	.697707	.763835	.734806	.750626	.779526	.747916	.758638	.617507	.617753
<b>Cemetery District Rates</b>										
Marsh Valley .....	.203898	.196814	.184095	.199526	.223572	.179458	.179024	.173307	.167787	.156120
Arimo .....	.255226	.251345	.214351	.234536	.233699	.218435	.214250	.214093	.217017	.204242
Lava .....	.094451	.100986	.104846	.106758	.101785	.099137	.097166	.091466	.081469	.077707
McCammon .....	.240524	.235925	.234705	.233811	.232354	.238061	.221398	.214414	.194431	.187647
Swan Lake .....	.117460	.109603	.104797	.122577	.096795	.094554	.088196	.081605	.079771	.089500
Inkom .....	.143880	.143413	.146231	.152496	.151161	.150016	.153299	.154838	.135613	.132847
<b>Highway District Rates</b>										
Bannock County Road and Bridge ...	.406404	.561848	.458427	.482885	.850532	.727119	.674609	.472305	.525492	.502121
Downey-Swan Lake Highway .....	.252727	.291349	.475454	.501600	.506098	.478823	.435618	.442759	.430739	.402419
<b>Other Special District Rates</b>										
Ambulance District .....	.241361	.400000	.397195	.402212	.398922	.399317	.400000	.398066	.350390	.335278
Mosquito Abatement District .....	.130555	.076160	.054958	.045397	.035503	.027504	.027026	.034374	.030244	.028966

**Source:** Bannock County Clerk

**BANNOCK COUNTY, IDAHO**

**PRINCIPAL PROPERTY TAXPAYERS**

Schedule 7

Current Year and Nine Years Ago

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Taxpayer	2021			2012			Percentage Total Assessed
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed	Taxable Assessed Value	Rank		
Union Pacific Railroad	\$ 245,040,000	1	4.45 %	\$ 138,063,388	1	3.61 %	
Pocatello Hospital LLC	111,896,000	2	2.03	107,856,384	2	2.82	
Pacificorp	77,043,000	3	1.40	76,998,873	3	2.01	
Idaho Power Company	48,622,000	4	0.88	58,115,110	4	1.52	
Great Western Malting	48,362,000	5	0.88	-	-	-	
ON Semiconductor	47,034,000	6	0.85	48,974,559	5	1.28	
Idaho Central Credit Union	53,045,000	7	0.96	-	-	-	
Northwest Pipeline Corporation	20,192,000	8	0.37	36,532,424	6	0.95	
Intermountain Gas	21,050,000	9	0.38	-	-	-	
WBCMT 2007-C33	15,080,000	10	0.27	-	-	-	
Heinz Frozen Foods	-	-	-	21,517,463	7	0.56	
Qwest Corporation	-	-	-	19,723,410	8	0.52	
Pocatello Health Services LLC	-	-	-	17,638,709	9	0.46	
FNLAU LLC	-	-	-	17,574,297	10	0.46	
Total	<u>\$ 687,364,000</u>		<u>12.47 %</u>	<u>\$ 542,994,617</u>		<u>14.19 %</u>	

**Source:** Bannock County Assessor

**BANNOCK COUNTY, IDAHO**  
**PROPERTY TAX LEVIES AND COLLECTIONS**

Schedule 8

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collection in Subsequent</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2012	\$ 22,165,316	\$ 20,693,305	93.4%	\$ 617,062	\$ 21,310,367	96.1%
2013	21,960,251	20,980,380	95.5%	570,532	21,550,912	98.1%
2014	23,272,429	22,057,535	94.8%	659,546	22,717,081	97.6%
2015	24,786,609	23,525,958	94.9%	603,477	24,129,435	97.3%
2016	26,152,972	24,403,075	93.3%	503,124	24,906,199	95.2%
2017	25,679,807	24,242,520	94.4%	554,037	24,796,557	96.6%
2018	26,896,654	25,523,716	94.9%	494,980	26,018,696	96.7%
2019	27,975,288	27,245,861	97.4%	459,054	27,704,915	99.0%
2020	29,545,946	29,107,905	98.5%	295,819	29,403,724	99.5%
2021	25,042,161	24,547,032	98.0%	-	24,547,032	98.0%

**Source:** Bannock County Clerk

**BANNOCK COUNTY, IDAHO**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**

Schedule 9

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates of Participation	Capital Leases				
2012	\$ -	\$ -	\$ 162,286	\$ -	\$ -		\$ 162,286	\$ -	\$ 1.94
2013	-	-	89,916	-	-		89,916	-	1.07
2014	-	-	-	-	-		-	-	-
2015	-	-	1,029,836	-	-		1,029,836	-	12.36
2016	-	-	825,741	-	-		825,741	-	9.86
2017	-	-	794,382	-	-		794,382	-	9.41
2018	-	-	545,757	-	-		545,757	-	6.40
2019	-	-	295,632	-	-		295,632	-	0.89
2020	-	-	44,118	-	-		44,118	-	0.14
2021	-	-	-	-	-		-	-	-

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

**BANNOCK COUNTY, IDAHO**

Schedule 10

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amount Restricted for Payment of Principal	Net General Obligation Bonds	Percentage of Actual Taxable Value <sup>1</sup> of Property	Per Capita <sup>2</sup>
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-

<sup>1</sup>See Schedule 5 for property value data

<sup>2</sup>Population data can be found in Schedule 12.

## BANNOCK COUNTY, IDAHO

Schedule 11

## LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit .....	\$ 102,726,889	\$ 104,344,345	\$ 105,082,775	\$ 106,061,780	\$ 106,073,043	\$ 107,847,567	\$ 111,962,546	\$ 114,960,633	\$ 136,293,553	\$ 144,918,933
Total net debt applicable to limit ..	-	-	-	-	-	-	-	-	-	-
Legal debt margin ..	<u>\$ 102,726,889</u>	<u>\$ 104,344,345</u>	<u>\$ 105,082,775</u>	<u>\$ 106,061,780</u>	<u>\$ 106,073,043</u>	<u>\$ 107,847,567</u>	<u>\$ 111,962,546</u>	<u>\$ 114,960,633</u>	<u>\$ 136,293,553</u>	<u>\$ 144,918,933</u>
Total net debt applicable to the limit as a percentage of debt limit .....	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

## Legal Debt Margin Calculation for Fiscal Year 2021

Assessed value (includes exemptions).....	\$ 7,245,946,660
Debt Limit (2% of assessed market value).....	144,918,933
Debt applicable to limit:	
General obligation bonds.....	-
Less: Amount set aside for repayment of obligation debt.....	-
Total net debt applicable to limit.....	-
Legal debt margin.....	<u>\$ 144,918,933</u>

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

**BANNOCK COUNTY, IDAHO**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**

Schedule 12

Last Ten Calendar Years

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<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2012	83,691	\$ 2,411,839	\$ 28,818	6.4 %
2013	83,800	2,511,627	29,972	6.4
2014	83,249	2,574,578	30,926	4.1
2015	83,347	2,672,358	32,063	3.6
2016	83,744	2,792,385	33,344	3.3
2017	84,377	2,928,660	34,709	2.9
2018	85,269	3,153,879	36,987	2.6
2019	87,138	3,325,214	38,160	2.7
2020	87,808	3,214,020	36,603	3.9
2021	88,795	3,664,724	41,272	1.6

**Sources:** Idaho Commerce & Labor; BEA Regional Economic Accounts

**BANNOCK COUNTY, IDAHO**

**PRINCIPAL EMPLOYERS**

Schedule 13

Current Year and Nine Years Ago

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<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Idaho State University	3,450	1	7.83 %	2,750	1	6.56 %
School District #25	1,725	2	3.91	1,446	2	3.45
Portneuf Medical Center	1,250	3	2.83	1,250	3	2.98
Idaho Central Credit Union	925	4	2.10	-	-	-
Amy's Kitchen*	750	5	1.70	500	7	1.19
City of Pocatello	725	6	1.64	800	4	1.91
ON Semiconductor	650	7	1.47	700	5	1.67
Allstate	640	8	1.45	-	-	-
Bannock County	450	9	1.02	410	8	0.98
Wal-Mart	350	10	0.79	400	9	0.95
Convergys Customer Support	-	-	-	600	6	1.43
Varsity Contractors	-	-	-	400	9	0.95
<b>Total</b>	<b><u>10,915</u></b>		<b><u>24.74 %</u></b>	<b><u>9,256</u></b>		<b><u>22.07 %</u></b>

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

**Source:** Bannock Development Corporation

**BANNOCK COUNTY, IDAHO**

Schedule 14

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>General Government:</b>										
Management .....	19	21	22	22	20	19	19	20	19	19
Administrative .....	33	36	35	36	37	35	36	39	34	33
Maintenance .....	3	3	4	4	7	7	6	7	5	6
Planning .....	3	2	1	1	1	1	1	2	3	3
Assessor/Appraisal ..	16	16	16	15	15	14	11	13	16	17
<b>Public Safety:</b>										
Management .....	11	11	10	10	10	11	11	11	11	11
Officers .....	70	70	70	70	80	79	84	87	85	83
Civilians .....	34	39	38	36	31	29	28	25	33	32
<b>Road &amp; Bridge:</b>										
Management .....	8	8	7	6	5	4	6	6	5	5
Administrative .....	2	2	2	2	3	3	2	1	2	2
Road Workers .....	23	23	25	26	25	26	24	26	26	27
<b>Health and Welfare:</b>										
Management .....	5	5	4	4	4	5	4	4	5	4
Administrative .....	9	10	5	6	4	4	4	4	4	4
Equipment Operator ..	7	7	8	10	10	10	11	11	11	11
<b>Culture and Recreation:</b>										
Management .....	1	1	1	1	2	1	2	3	2	2
Administrative .....	2	2	2	1	1	2	1	1	-	2
Maintenance .....	2	2	2	4	7	8	7	8	8	8
<b>Agriculture:</b>										
Administrative .....	2	3	1	-	-	3	3	4	4	4
Operations .....	2	2	2	3	4	-	-	-	-	-
<b>Legal and Judicial:</b>										
Management .....	6	6	6	7	9	10	9	10	10	11
Administrative .....	50	50	49	51	52	47	48	59	59	63
Probation .....	20	21	21	21	21	19	20	19	17	18
Attorneys .....	14	14	14	14	15	18	21	23	29	32
Security .....	10	10	10	10	10	9	9	10	10	10
<b>Total .....</b>	<b>352</b>	<b>364</b>	<b>355</b>	<b>360</b>	<b>373</b>	<b>364</b>	<b>367</b>	<b>393</b>	<b>398</b>	<b>407</b>

**Source:** Bannock County Auditor

**BANNOCK COUNTY, IDAHO**

Schedule 15

**OPERATION INDICATORS**

**Last Ten Fiscal Years**

<b>Function/Program</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Registered Voters .....	37,751	40,155	36,188	38,924	41,309	40,325	41,280	39,412	51,330	45,494
Votes Cast in Last Election .....	6,465	13,188	13,741	6,693	34,388	11,031	29,444	9,058	40,070	22,666
Marriage Licenses Issued .....	672	600	667	581	566	624	657	585	607	597
Documents Recorded .....	22,482	21,633	16,894	18,065	18,634	19,149	19,130	19,873	23,908	29,021
Passports Issued .....	-	-	-	1,010	1,314	1,326	1,232	1,310	199	N/A
Building Permits Issued .....	116	313	137	176	158	281	374	278	349	N/A
Veteran's Services										
Appointments .....	701	709	819	713	626	519	687	502	568	528
Claims Filed .....	386	433	420	274	238	256	327	231	254	525
Calls Received .....	2,916	2,171	1,865	1,898	1,443	1,097	1,226	1,209	942	1,523
Circuit Breaker Applicants .....	1,472	1,350	1,357	1,307	1,282	1,264	1,235	1,215	1,215	N/A
New Construction Parcels .....	243	255	285	260	214	336	219	218	201	N/A
Public Safety										
Average Beds Utilized in County Jail .....	236	224	212	242	249	262	283	281	261	N/A
Average Cost of Inmate Per Day in County Jail .....	\$ 67.75	\$ 76.95	\$ 87.60	\$ 75.54	\$ 76.00	\$ 75.97	\$ 79.46	\$ 87.84	\$ 88.76	N/A
Youths Admitted to Detention .....	664	602	570	493	493	384	446	466	347	N/A
Average Length of Stay in Detention .....	8	8	8	7	9	11	9	10	12	N/A
Roads										
Miles of Dust Control/Road Maintenance .....	18	67	68	70	80	60	71	72	66	62
Miles of Asphalt Overlay .....	11	7	9	12	8	12	12	16	16	16
Miles of Road Chipped & Sealed .....	19	15	13	14	15	27	27	29	28	24
Traffic Sign Maintenance .....	-	-	-	-	628	711	611	855	744	N/A
Hours Spent on Snow Removal & Sanding .....	1,969	4,470	2,981	2,148	4,997	6,538	4,316	7,687	5,190	4,109
Health & Welfare										
Ambulance Calls Responded to .....	6,966	5,936	6,206	6,761	7,229	8,290	7,934	7,176	7,866	7,629
Ambulance Out of Town Transfers .....	137	73	107	159	144	249	217	153	155	N/A
Indigent Claims Reviewed (July-June FY) .....	387	405	334	304	346	344	344	383	213	83
Indigent Claims Paid (July-June FY) .....	185	157	209	126	142	126	114	141	125	75
Landfill Refuse Collected (tons) .....	116,423	99,568	105,052	111,406	114,229	128,843	120,548	124,605	13,376	N/A
Customers on "Free Days" .....	952	831	1,062	557	789	773	745	872	778	N/A
Tons Received on "Free Days" .....	512	551	581	309	479	326	551	532	423	N/A

(Continued)

**BANNOCK COUNTY, IDAHO**

**OPERATION INDICATORS - (CONTINUED)**

**Last Ten Fiscal Years**

<b>Function/Program</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Culture & Recreation										
Events Booked at Events Center .....	101	113	353	347	377	644	696	596	550	569
Events Booked at Wellness Complex .....	-	-	-	10	200	214	328	485	20	182
Agriculture										
Hours Spent Spraying Roadside Weeds .....	961	1,048	1,425	1,382	1,137	1,302	332	796	181	383
Curriculum Classes Taught by Agents .....	184	143	44	153	N/A	68	186	66	78	57
Contacts from Outside Sources in Ag Ext. ....	30,178	43,808	13,201	11,485	N/A	106,133	18,236	44,049	11,758	16,906
4-H/FCS/Ag Programs Held by Ag Extension* ..	65	53	51	-	N/A	611	97	287	217	225
Legal & Judicial										
Parenting Classes Held .....	17	17	16	15	15	16	16	16	12	N/A
Attendance for Silver Linings Class .....	204	182	160	150	182	194	206	224	60	N/A
Silver Linings Classes .....	17	17	16	15	15	16	16	16	12	N/A
Drug Court Graduates/Felony & DUI .....	5	15	13	11	11	6	6	16	14	N/A
Citizens Helped by Court Assistance .....	6,804	4,783	4,466	3,735	N/A	2,340	5,920	5,366	5,559	N/A
Caseload for Misdemeanor Probation .....	1,951	1,703	1,927	2,093	904	1,968	964	886	1,835	1,387
Caseload Court Service's Pretrial Release .....	148	133	117	204	128	137	121	95	81	306
Magistrate Case Filings:										
Civil Cases .....	5,692	4,979	5,205	4,473	4,488	5,056	4,868	4,785	4,530	N/A
Criminal Cases .....	20,144	17,844	17,319	18,783	16,232	14,775	14,914	14,243	13,178	N/A
Juvenile Criminal Cases .....	1,098	990	930	776	853	858	728	893	611	N/A

N/A indicates information not available from department

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

**BANNOCK COUNTY, IDAHO**

**CAPITAL ASSETS BY FUNCTION/PROGRAM**

Schedule 16

**Last Ten Fiscal Years**

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government:										
Buildings .....	5	6	6	6	6	6	6	6	6	6
Vehicles and Equipment .....	1	2	2	4	6	11	7	10	8	13
Public Safety:										
Patrol Units .....	58	51	57	59	62	64	66	71	65	63
Buildings .....	7	7	8	8	8	8	8	9	9	9
Equipment .....	21	20	22	25	28	27	24	25	26	40
Road & Bridge:										
Streets (in miles) .....	466	466	471	471	471	467	467	467	467	467
Bridges .....	21	22	22	22	22	22	22	22	23	23
Signs .....	451	451	451	451	451	451	451	451	451	451
Buildings .....	4	4	5	5	5	6	6	6	6	7
Vehicles and Equipment .....	88	90	90	89	88	89	89	91	92	91
Health and Welfare:										
Buildings .....	7	7	8	8	8	8	8	8	8	7
Vehicles and Equipment .....	21	23	23	28	28	34	38	40	46	48
Ambulances .....	10	10	10	11	11	12	13	14	13	13
Culture and Recreation:										
Buildings .....	14	14	15	25	26	26	26	29	30	31
Vehicles and Equipment .....	5	5	5	6	9	9	9	11	17	16
Agriculture:										
Equipment .....	7	7	7	7	7	5	5	6	6	6
Buildings .....	1	1	1	2	2	2	2	2	2	2
Vehicles .....	-	-	-	-	1	1	1	1	1	1
Legal and Judicial:										
Buildings .....	1	1	1	1	1	1	1	1	1	1
Vehicles .....	1	1	1	1	1	2	2	2	3	3

**Source:** Bannock County Auditor

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

The Honorable Board of County Commissioners  
Bannock County, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bannock County, Idaho (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2022.

### ***Internal Control over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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 the internal control over financial reporting 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.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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.

*Wipfli LLP*

Wipfli LLP  
CPAs and Consultants

Idaho Falls, Idaho  
June 22, 2022

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDENCE

The Honorable Board of County Commissioners  
Bannock County, Idaho

### ***Report on Compliance for Each Major Federal Program***

We have audited Bannock County, Idaho's compliance with the types of compliance requirements described in the *U.S Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on its major federal programs for the year ended September 30, 2021. Bannock County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its major federal programs

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Bannock County, Idaho's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bannock County, Idaho's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Bannock County, Idaho's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2021.

### ***Report on Internal Control Over Compliance***

Management of Bannock County, Idaho is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bannock County, Idaho's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bannock County, Idaho's internal control over compliance.

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

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

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

*Wipfli LLP*

Wipfli LLP  
CPAs and Consultants

Idaho Falls, Idaho  
June 22, 2022

**BANNOCK COUNTY, IDAHO**  
**Schedule of Findings and Questioned Costs**  
**For the Fiscal Year Ended September 30, 2021**

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of Auditor's report issues: Unmodified.

Internal control over financial reporting:

- Material weakness (es) identified? \_\_\_\_\_ Yes  No
- Significant deficiency (ies) identified that are not considered to be material weakness? \_\_\_\_\_ Yes  None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes  No

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? \_\_\_\_\_ Yes  No
- Significant deficiency (ies) identified that are not considered to be material weakness? \_\_\_\_\_ Yes  None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?

\_\_\_\_\_ Yes  No

Identification of major programs:

AL Number(s)  
21.019

Name of Federal Program or Cluster  
Coronavirus Relief Fund

Dollar Threshold used to distinguish between type A and type B programs:

\_\_\_\_\_ \$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes  No

**BANNOCK COUNTY, IDAHO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**SECTION II - FINDINGS - FINANCIAL STATEMENT AUDITS**

**NONE**

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**NONE**

**BANNOCK COUNTY, IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended September 30, 2021

<u>Federal Grant/Program Title</u>	<u>Federal Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Disbursements/Expenditures</u>	<u>Total</u>
<b><u>DEPARTMENT OF AGRICULTURE:</u></b>				
<b>Passed through the Super. Of Public Instruction:</b>				
School Breakfast Program (a)	10.553	202121N1099497	\$ 9,331	
National School Lunch Program (a)	10.555	202020N850347	\$ 1,368	
National School Lunch Program (a)	10.555	202121N109947	\$ 17,170	\$ 27,869
<b><u>DEPARTMENT OF JUSTICE:</u></b>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Bulletproof Vest Partnership Program	16.590	2015-WE-AX-0028	126,656	
Bulletproof Vest Partnership Program	16.607	2018-BUBX-18091901	188	
Edward Byrne Memorial Justice Assistance Grant Program	16.607	2019-BUBX-19097066	12,782	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX0578	43,729	
<b>Passed through the Idaho State Police:</b>				
NICS Act Record Improvement Program	16.813		15,000	198,355
<b><u>DEPARTMENT OF TRANSPORTATION:</u></b>				
<b>Passed through the Idaho Department of Transportation:</b>				
State and Community Highway Safety (c)	20.600		19,813	
National Priority Safety Programs (c)	20.616		4,631	
Highway Planning and Construction (b)	20.205		3,059	27,503
<b><u>DEPARTMENT OF TREASURY:</u></b>				
<b>Passed through the Office of the Governor:</b>				
Coronavirus Relief Fund	21.019		6,407,813	6,407,813
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>				
<b>Passed through the Secretary of State:</b>				
2018 HAVA Election Security Grants	90.404		92,430	92,430
<b><u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u></b>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Block Grants for Prevention and Treatment of Substance Abuse	93.243		18,059	
	93.959	SFY2021SABG	7,949	26,008
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>				
<b>Passed through the Idaho State Police:</b>				
High Intensity Drug Trafficking Areas Program	95.001		5,024	5,024
<b><u>DEPARTMENT OF HOMELAND SECURITY:</u></b>				
<b>Passed through the Idaho Bureau of Homeland Security:</b>				
Emergency Management Performance Grants	97.042	EMS-2019-EP00002	10,768	
Emergency Management Performance Grants	97.042	EMS-2020-EP00003	32,183	
BRIC: Building Resilient Infrastructure and Communities	97.047	EMS-2020PC0003	1,387	
<b>Administered by the Idaho Bureau of Homeland Security:</b>				
Homeland Security Grant Program DIRECT TO VENDOR	97.067	EMW-2019-SS00047	112,142	
Homeland Security Grant Program DIRECT TO VENDOR	97.067	EMW-2020-SS00070	13,021	169,500
Total Federal Financial Assistance			\$ 6,954,502	
(a) Child Nutrition Cluster		\$ 27,869		
(b) Highway Planning and Construction Cluster		3,059		
(c) Highway Safety Cluster		24,444		

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

**BANNOCK COUNTY, IDAHO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended September 30, 2021

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Bannock County, Idaho under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bannock County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bannock County, Idaho. The reporting entity is defined in Note I-A to the County's basic financial statements.

**Note 2. Summary of Significant Accounting Policies**

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

**Note 3. De Minimis Indirect Cost Rate**

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

**Note 4. Pass-Through Subrecipients**

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

**BANNOCK COUNTY, IDAHO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended September 30, 2021

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**The following summarizes the prior audit findings and corrective action taken:**

**NONE**