

BANNOCK COUNTY STATE OF IDAHO



Photo by Brandon Caldwell

2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

JASON C. DIXON, AUDITOR

Prepared by the Auditing Department
Kristi Klauser, Comptroller

BANNOCK COUNTY
STATE OF IDAHO

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TABLE OF CONTENTS

INTRODUCTORY SECTION

| | |
|--|---|
| Letter of Transmittal | 1 |
| GFOA Certificate of Achievement | 4 |
| Organizational Chart | 5 |
| Elected Officials Information | 6 |
| County and State Officials Information | 7 |
| Classification of Funds | 8 |

FINANCIAL SECTION

| | |
|--|----|
| Independent Auditor's Report | 9 |
| Management's Discussion and Analysis | 12 |
| Basic Financial Statements: | |
| Government-Wide Financial Statements: | |
| Statement of Net Position | 21 |
| Statement of Activities | 22 |
| Fund Financial Statements: | |
| Governmental Funds: | |
| Narrative | 23 |
| Balance Sheet | 24 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | 26 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 28 |
| Proprietary Funds: | |
| Narrative | 29 |
| Statement of Net Position | 30 |
| Statement of Revenues, Expenses, and Changes in Net Position | 31 |
| Statement of Cash Flows | 32 |
| Fiduciary Funds: | |
| Narrative | 33 |
| Statement of Fiduciary Net Position | 34 |
| Statement of Changes in Fiduciary Net Position | 35 |
| Notes to the Financial Statements: | |
| Note I. Summary of Significant Accounting Policies | 36 |
| Note II. Detailed Notes on All Funds | 41 |
| Note III. Other Information | 49 |
| Required Supplementary Information Other Than MD&A: | |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual | |
| Major Funds: | |
| General Fund | 59 |
| Justice Fund | 63 |
| Road and Bridge | 65 |
| Ambulance District | 66 |
| Grants | 67 |

BANNOCK COUNTY, IDAHO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (Continued)

| | |
|--|-----|
| Schedule of Employer's Share of Net Pension Liability | 68 |
| Schedule of Employer Contributions | 68 |
| Schedule of Changes in Total OPEB Liability and Related Ratios. | 68 |
| Notes to Required Supplementary Information: | |
| Basis of Budgetary Reporting, Stewardship, Compliance, and Accountability | 69 |
| Combining and Individual Fund Statements and Schedules: | |
| Nonmajor Governmental Funds: | |
| Narrative | 71 |
| Combining Balance Sheet | 74 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance | 78 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual: | |
| District Court Special Revenue Fund | 83 |
| Fair District Special Revenue Fund | 84 |
| Fair Maintenance Special Revenue Fund | 85 |
| Fair Exhibit Special Revenue Fund | 86 |
| Health District Special Revenue Fund | 87 |
| Historical Society Special Revenue Fund | 88 |
| Indigent Special Revenue Fund | 89 |
| Junior College Special Revenue Fund | 90 |
| Parks and Recreation Special Revenue Fund | 91 |
| Appraisal Special Revenue Fund | 92 |
| Veterans Memorial Special Revenue Fund | 93 |
| Noxious Weed Special Revenue Fund | 94 |
| Mosquito Abatement Special Revenue Fund | 95 |
| PILT Special Revenue Fund | 96 |
| Snowmobile Special Revenue Fund | 97 |
| County Boat Special Revenue Fund | 98 |
| Opioid Settlement Special Revenue Fund | 99 |
| Juvenile Facility Special Revenue Fund | 100 |
| Custodial Funds: | |
| Narrative | 101 |
| Combining Statement of Fiduciary Net Position | 102 |
| Combining Statement of Changes in Fiduciary Net Position | 103 |

BANNOCK COUNTY, IDAHO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (Continued)

STATISTICAL SECTION

| | |
|--|-----|
| Narrative - Index: | 105 |
| Financial Trends: | |
| Government-Wide: | |
| Net Position by Component, Last Ten Fiscal Years | 106 |
| Changes in Net Position, Last Ten Fiscal Years | 107 |
| All Governmental Funds: | |
| Fund Balances, Governmental Funds, Last Ten Fiscal Years | 109 |
| Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years | 110 |
| Revenue Capacity: | |
| Assessed Value and Actual Value of Taxable Property, Last Ten Fiscal Years | 111 |
| Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years | 112 |
| Principal Property Taxpayers, Current Year and Nine Years Ago | 114 |
| Property Tax Levies and Collections, Last Ten Fiscal Years | 115 |
| Debt Capacity: | |
| Ratios of Outstanding Debt by Type, Last Ten Fiscal Years | 116 |
| Ratios of Net General Bonded Debt Outstanding, Last Ten Fiscal Years | 117 |
| Legal Debt Margin Information, Last Ten Fiscal Years | 118 |
| Demographic and Economic Information: | |
| Demographic and Economic Statistics, Last Ten Calendar Years | 119 |
| Principal Employers, Current Calendar Year and Nine Years Ago | 120 |
| Operating Information: | |
| Full-Time Equivalent County Government Employees by Function/Program, Last Ten Fiscal Years | 121 |
| Operation Indicators, Last Ten Fiscal Years | 122 |
| Capital Assets by Function/Program, Last Ten Fiscal Years | 124 |
| Other Information: | |
| Schedule of Expenditures of Federal Awards | 125 |
| Notes to the Schedule of Expenditures of Federal Awards | 126 |
| 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" | 127 |



- JASON C. DIXON -

Clerk of the District Court – Auditor – Recorder

August 20, 2024

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, 2023. 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, 2023, 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, 2023, 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 89,517. 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, emergency communications services, and Bannock County Events, 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. Our FBI facility has recently expanded and plays a key role in our economy.

As of September 30, 2023, local unemployment is 3.2 percent while the state average was 3.3 percent; both were lower than the national average rate of 3.6 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 continued work at our landfill on groundwater remediation, cell expansion, and gas wells in existing cells. 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. During fiscal year 2024, State and Local Fiscal Recovery Funds will continue to be expended on a communications microwave project, multiple remodels that have been needed, fair building, security upgrades, and a new building for our event center and Intensive Supervision Probation program.

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, 2022. This was the thirtieth 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 annual comprehensive 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 annual comprehensive 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,

A handwritten signature in blue ink, appearing to read 'J. C. Dixon', with a long horizontal line extending to the right.

Jason C. Dixon
County Clerk



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Bannock County
Idaho**

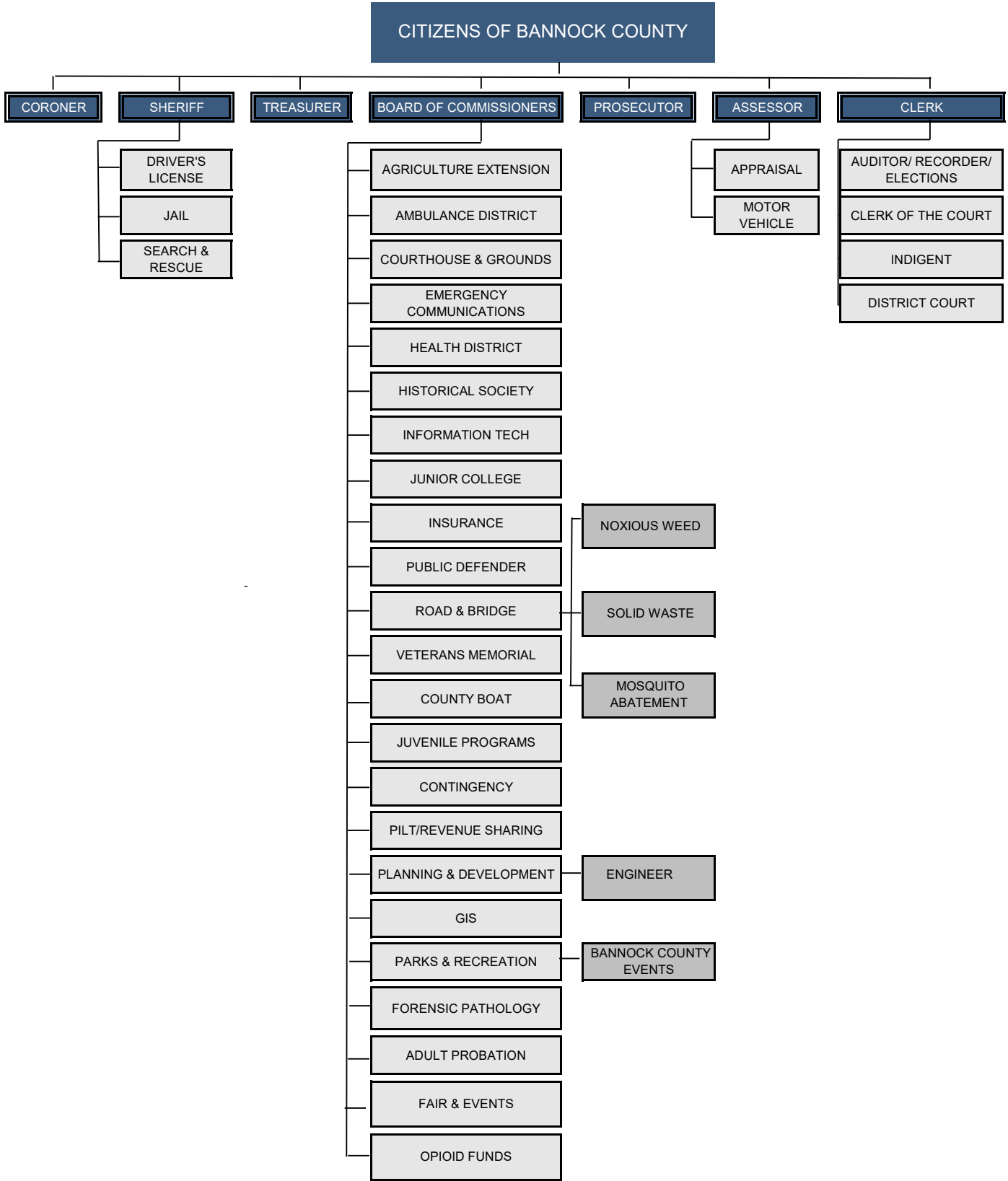
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

BANNOCK COUNTY, IDAHO
ORGANIZATIONAL CHART - BY DEPARTMENT
 September 30, 2023



BANNOCK COUNTY, IDAHO

ELECTED OFFICIALS INFORMATION

September 30, 2023

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 |
| Scott Bedke | (01/09/23) | Lieutenant Governor |
| Phil McGrane | (01/09/23) | Secretary of State |
| Raul R. Labrador | (01/09/23) | Attorney General |
| Brandon D. Woolf | (10/15/12) | Controller |
| Julie A. Ellsworth | (01/14/19) | State Treasurer |
| Debbie Critchfield | (01/09/23) | Superintendent of Public Instruction |

Legislative District No. 28

| | | |
|--------------------|--------|----------------------------------|
| Jim Guthrie | (2011) | State Senator |
| Richard W. Cheatum | (2023) | State Representative, Position A |
| Dan Garner | (2023) | State Representative, Position B |

Legislative District No. 29

| | | |
|------------------|--------|----------------------------------|
| James D. Ruchti | (2023) | State Senator |
| Dustin Manwaring | (2021) | State Representative, Position A |
| Nate Roberts | (2023) | State Representative, Position B |

ELECTED COUNTY OFFICERS

| | | |
|----------------|------------|--------------------------|
| Ernie Moser | (01/14/19) | Commissioner District #1 |
| Jeff Hough | (06/26/20) | Commissioner District #2 |
| John Crowder | (01/09/23) | 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 |
| Anita Hymas | (01/09/23) | Assessor |
| Tony Manu | (07/01/20) | Sheriff |
| Torey Danner | (08/03/21) | Coroner |

BANNOCK COUNTY, IDAHO

COUNTY AND STATE OFFICIALS INFORMATION

September 30, 2023

DEPARTMENT HEADS

| | |
|--|--------------------------------|
| Adam McKinney | Data Processing |
| Scott Crowther | Events Center/Wellness Complex |
| Melissa Hartman | Veterans Office |
| Ryan O'Hearn, Pocatello Fire Chief | Ambulance District |
| Shantal Lauulu | 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)

| | | |
|-----------------------------|--------|-------------------------------|
| Rick Carnaroli | (2018) | Administrative District Judge |
| Robert Naftz | (2009) | District Court Judge |
| Mitchell W. Brown | (2008) | District Court Judge |
| Javier L. Gabiola | (2020) | District Court Judge |
| Anson Hall | (2023) | Juvenile Magistrate Judge |
| David Cousin | (2023) | 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 |
| David Penrod | (2023) | Magistrate Court Judge |
| Eric S. Hunn | (2002) | Magistrate Court Judge |
| R. Todd Garbett | (2012) | Magistrate Court Judge |
| Jason Dye | (2023) | 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 | General Government |
| | | Assessor | General Government |
| | | Treasurer | General Government |
| | | Commissioners | General Government |
| | | Coroner | Health |
| | | Clerk of District Court | Legal and Judicial |
| | | County Operations | General Government |
| | | Courthouse and Grounds | General Government |
| | | Contingency | General Government |
| | | Agriculture Extension | Agriculture |
| | | Data Processing | General Government |
| | | Juvenile Probation | Legal and Judicial |
| | | Planning and Development | General Government |
| | | Health Insurance | General Government |
| | | Adult Probation | Legal and Judicial |
| | | Liability Insurance | General Government |
| | | Mailroom | General Government |
| | | Human Resources | General Government |
| | | GIS | General Government |
| Governmental | Special Revenue - Major | Road and Bridge | Roads |
| | | Justice Fund: | |
| | | Sheriff | Public Safety |
| | | Prosecuting Attorney | Legal and Judicial |
| | | Jail | Public Safety |
| | | Ambulance District | Health |
| | | Grants | General Government, Public Safety, Health, Legal and Judicial, Roads Culture and Recreation |
| | | | |
| | | | |
| | | | |
| Governmental | Special Revenue - Other | District Court | Legal and Judicial |
| | | Fair District | Culture and Recreation |
| | | Fair Maintenance | Culture and Recreation |
| | | Fair Exhibit | Culture and Recreation |
| | | Health District | Health |
| | | Historical Society | Culture and Recreation |
| | | Indigent | Welfare. Legal and Judicial |
| | | Junior College | Culture and Recreation |
| | | Parks & Rec/Event Center/Wellness Complex | Culture and Recreation |
| | | Appraisal | General Government |
| | | Veterans Memorial | Culture and Recreation |
| | | Noxious Weed | Agriculture |
| | | Mosquito Abatement | Health |
| | | PILT | General Government |
| | | Snowmobile | Culture and Recreation |
| | | Opioid Settlement | Legal |
| | | County Boat | Culture and Recreation |
| | | Juvenile Facilities | Public Safety |
| Proprietary | Enterprise - Major | Solid Waste | Health |
| | | Emergency Communications | Public Safety |
| | | Bannock County Events | Cultural and Recreation |
| | | Forensic Pathology | Health |

Independent Auditor's Report

Board of County Commissioners
Bannock County, Idaho
Pocatello, Idaho

Report on the Audit of the Financial Statements

Opinions

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 the Bannock County, Idaho (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Bannock County, Idaho as of September 30, 2023, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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. The combining balance sheet, combining statement of revenues, expenditures, and changes in fund balances, schedules of revenues, expenditures, and changes in fund balances - budget and actual, combining statement of fiduciary net positions, and combining statement of changes in fiduciary net position, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections and the schedule of expenditures of federal awards but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2024 on our consideration of the County's internal control over financial reporting and on 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 Bannock County, Idaho's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Wipfli LLP

Idaho Falls, Idaho
August 20, 2024

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, 2023. 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 \$124,795,183 (net position). Of this amount, \$53,954,073 (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 \$17,227,526.
- At the end of the current fiscal year, total fund balance for the General Fund was \$22,179,698 or 103 percent of total General Fund expenditures.
- Employee health insurance expenditures came in \$1,002,352 over budget, we need to monitor overages and budget better.
- Bannock County allowed 59 percent of the \$4,243,359 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, Emergency Communications, Forensic Pathology and Bannock County Events.

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-three 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, Ambulance District 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, Emergency Communications, Forensic Pathology and Bannock County Events. 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, Emergency Communications, Forensic Pathology and Bannock County Events. All 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 statements 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 36-57 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 59-69 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 71-100 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 \$124,795,183 at the close of the most recent fiscal year.

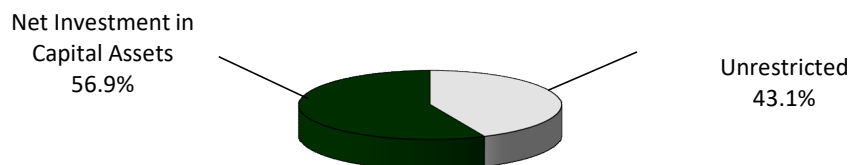
One of the largest portions of Bannock County's net position (57 percent) reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure, and right of use assets), less any accumulated depreciation/amortization and related debt used to acquire those assets 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 | |
|--|----------------------------|-----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Assets: | | | | | | |
| Current and Other Assets | \$ 83,140,742 | \$ 78,937,429 | \$ 11,144,429 | \$ 8,409,284 | \$ 94,285,171 | \$ 87,346,713 |
| Capital Assets | 32,337,108 | 28,087,989 | 40,817,687 | 39,493,551 | 73,154,795 | 67,581,540 |
| Total Assets | 115,477,850 | 107,025,418 | 51,962,116 | 47,902,835 | 167,439,966 | 154,928,253 |
| Deferred Outflows of Resources . . . | 8,972,029 | 11,894,497 | 214,016 | 291,130 | 9,186,045 | 12,185,627 |
| Total Assets and Deferred Outflows of Resources | \$ 124,449,879 | \$ 118,919,915 | \$ 52,176,132 | \$ 48,193,965 | \$ 176,626,011 | \$ 167,113,880 |
| Liabilities: | | | | | | |
| Long-Term Liabilities Outstanding . . | \$ 27,240,366 | \$ 30,099,639 | \$ 7,230,605 | \$ 7,996,811 | \$ 34,470,971 | \$ 38,096,450 |
| Other Liabilities | 15,802,541 | 20,438,051 | 655,916 | 554,584 | 16,458,457 | 20,992,635 |
| Total Liabilities | 43,042,907 | 50,537,690 | 7,886,521 | 8,551,395 | 50,929,428 | 59,089,085 |
| Deferred Inflows of Resources | 877,103 | 420,120 | 24,297 | 37,018 | 901,400 | 457,138 |
| Total Liabilities and Deferred Inflows of Resources | 43,920,010 | 50,957,810 | 7,910,818 | 8,588,413 | 51,830,828 | 59,546,223 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets . . | 30,834,794 | 26,589,480 | 40,006,316 | 38,747,393 | 70,841,110 | 65,336,873 |
| Unrestricted | 49,695,075 | 41,372,625 | 4,258,998 | 858,159 | 53,954,073 | 42,230,784 |
| Total Net Position | 80,529,869 | 67,962,105 | 44,265,314 | 39,605,552 | 124,795,183 | 107,567,657 |
| Total Liabilities, Deferred Inflows, and Net Position | \$ 124,449,879 | \$ 118,919,915 | \$ 52,176,132 | \$ 48,193,965 | \$ 176,626,011 | \$ 167,113,880 |

The majority of Bannock County's net position (57 percent) is net investment in capital assets. The remaining balance of \$53,954,073 is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Government Net Position at 2023



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.

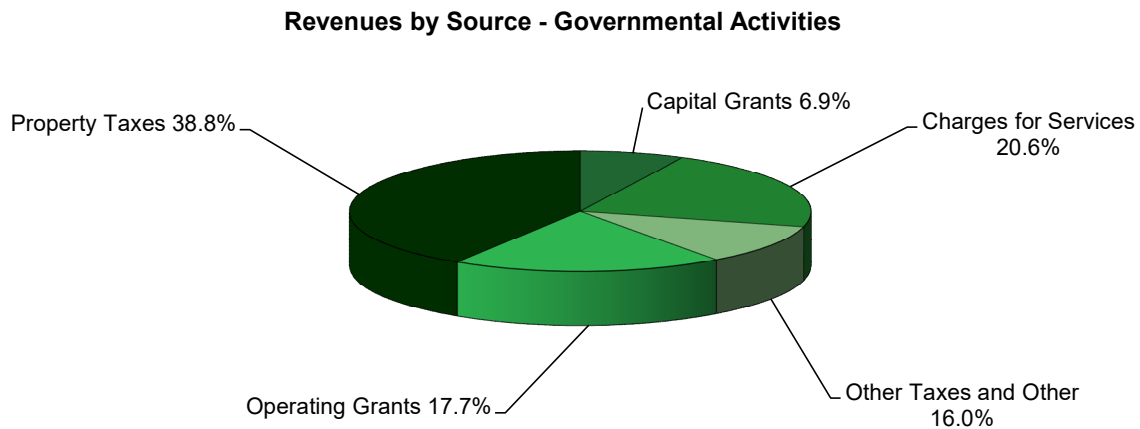
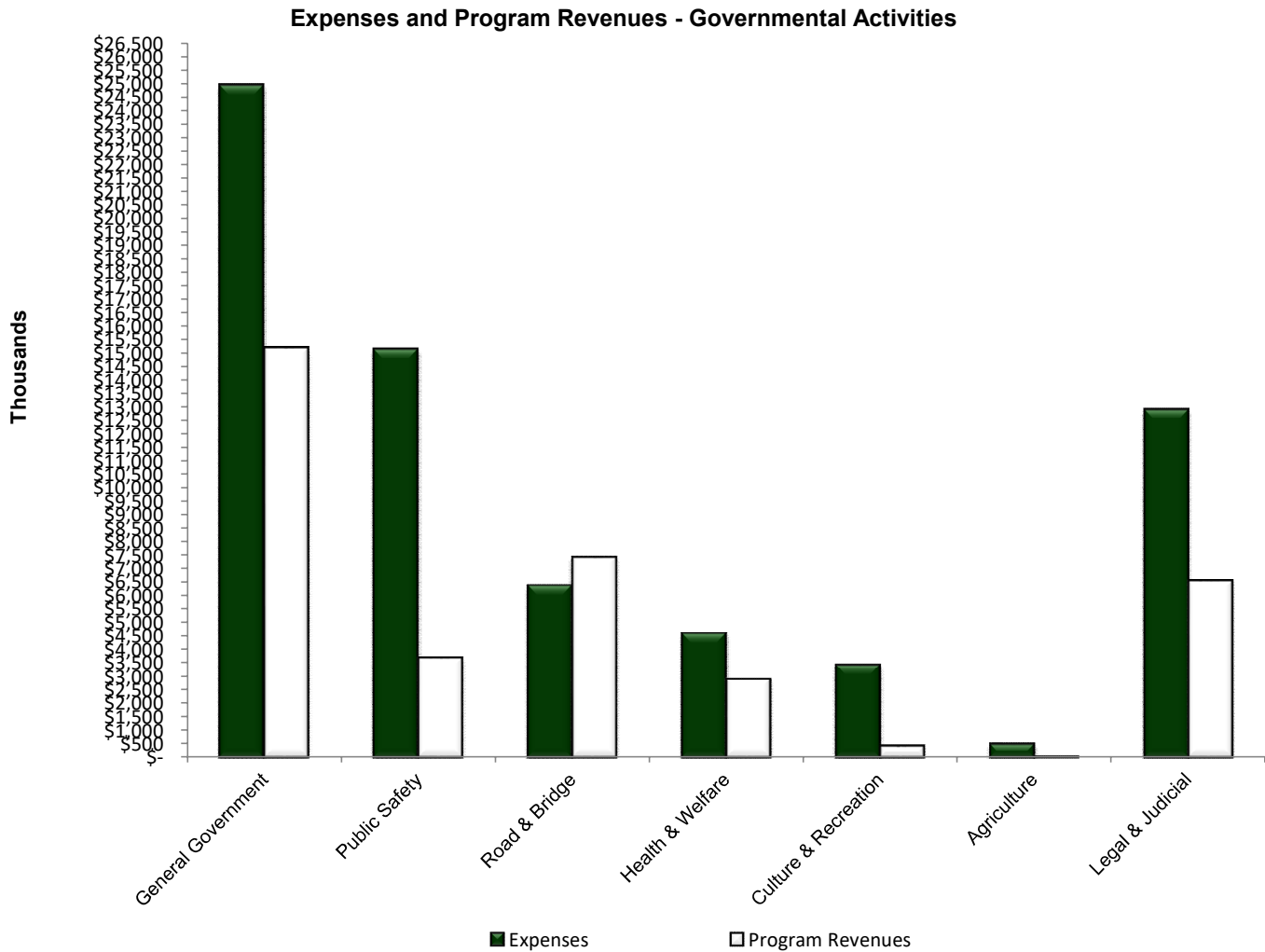
The government's net position increased by \$17,227,526 during the current fiscal year. The net investment in capital assets increased by \$5,504,237. Unrestricted net position increased by \$11,723,289; which is comprised of an increase in unrestricted net position for governmental activities of \$8,322,450 and an increase for business-type activities of \$3,400,839.

Bannock County's Change in Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|----------------------------|---------------|-----------------------------|---------------|----------------|----------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 16,499,617 | \$ 17,499,634 | \$ 9,804,642 | \$ 9,086,900 | \$ 26,304,259 | \$ 26,586,534 |
| Operating Grants and Contributions | 14,292,453 | 9,390,669 | - | - | 14,292,453 | 9,390,669 |
| Capital Grants and Contributions | 5,511,266 | 1,520,428 | - | - | 5,511,266 | 1,520,428 |
| General Revenues: | | | | | | |
| Property Taxes | 31,052,127 | 29,517,922 | - | - | 31,052,127 | 29,517,922 |
| Other Taxes | 8,607,107 | 8,404,878 | - | - | 8,607,107 | 8,404,878 |
| Other | 4,197,724 | 1,089,768 | 3,160,438 | 89,878 | 7,358,162 | 1,179,646 |
| Total Revenues | 80,160,294 | 67,423,299 | 12,965,080 | 9,176,778 | 93,125,374 | 76,600,077 |
| Expenses: | | | | | | |
| General Government | 24,950,883 | 20,888,758 | - | - | 24,950,883 | 20,888,758 |
| Public Safety | 15,158,808 | 16,023,206 | - | - | 15,158,808 | 16,023,206 |
| Road and Bridge | 6,392,305 | 6,550,766 | - | - | 6,392,305 | 6,550,766 |
| Health and Welfare | 4,603,824 | 5,818,004 | - | - | 4,603,824 | 5,818,004 |
| Culture and Recreation | 3,427,752 | 3,391,039 | - | - | 3,427,752 | 3,391,039 |
| Agriculture | 487,572 | 447,698 | - | - | 487,572 | 447,698 |
| Legal and Judicial | 12,919,999 | 13,481,410 | - | - | 12,919,999 | 13,481,410 |
| Solid Waste | - | - | 5,322,114 | 5,078,566 | 5,322,114 | 5,078,566 |
| Emergency Communications | - | - | 1,207,662 | 1,128,593 | 1,207,662 | 1,128,593 |
| Forensic Pathology | - | - | 58,018 | - | 58,018 | - |
| Bannock County Events | - | - | 1,717,524 | 19,600 | 1,717,524 | 19,600 |
| Total Expenses | 67,941,143 | 66,600,881 | 8,305,318 | 6,226,759 | 76,246,461 | 72,827,640 |
| Increase (Decrease) in Net Position .. | 12,567,764 | 822,418 | 4,659,762 | 2,950,019 | 17,227,526 | 3,772,437 |
| Transfers In (Out) | - | - | - | - | - | - |
| Change in Net Position | 12,567,764 | 822,418 | 4,659,762 | 2,950,019 | 17,227,526 | 3,772,437 |
| Net Position - Beginning | 67,962,105 | 67,139,687 | 39,605,552 | 36,655,533 | 107,567,657 | 103,795,220 |
| Net Position - Ending | \$ 80,529,869 | \$ 67,962,105 | \$ 44,265,314 | \$ 39,605,552 | \$ 124,795,183 | \$ 107,567,657 |

Governmental Activities. Governmental activities increased Bannock County's net position by \$12,567,764, as compared to an increase of \$822,418 in fiscal year 2022. For comparison purposes, operating grants and contributions increased by \$5 million. Property taxes increased as you would anticipate; sales tax and liquor sales increased and interest increased resulting in investment income of \$3.1 million.

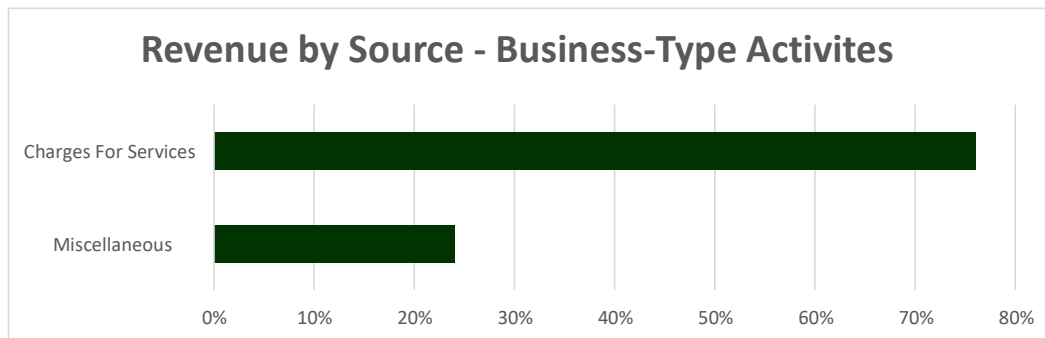
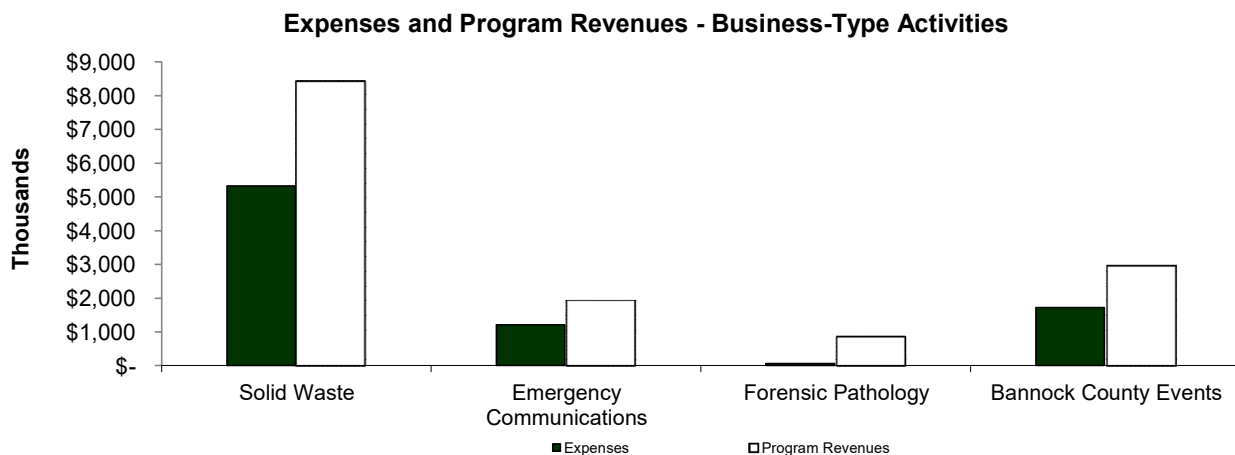
Expenditures increased slightly due to the operational needs.



Even though property taxes (39 percent) provide the largest percentage of County revenue, charges for services (21 percent) and operating grants (18 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, as well as utilizing grant opportunities.

Business-Type Activities. Business-type activities increased Bannock County's net position by \$4,659,762. An increase occurred in net investment in capital assets by \$1,258,923 and an increase in unrestricted net position by \$3,400,839.

When comparing charges for services, the landfill revenue increased \$596,693 when compared to last fiscal year, this increase was from fees at the landfill charges for services revenue in emergency communications increased by \$119,592 and investment income for emergency communication was \$26,301, an improvement from a loss last fiscal year. Bannock County Events had revenue of \$2,963,558 and expenditures of \$1,717,524 in its first full year of operations. Forensic Pathology received state revenues of \$853,700 and had only \$58,018 in feasibility expenditures.



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 \$66,500,167. Bannock County has non-spendable fund balances of \$730,845 held for inventory. Restricted fund balance monies include grant programs totaling \$1,914,598 and funding restricted programs of \$1,091,646. Committed fund balance totals \$18,072,243 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 balances of the General Fund was \$14,085,524. 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 61 percent of total General Fund expenditures.

The fund balance of Bannock County's General Fund saw an increase of \$5,135,556 at the end of the current fiscal year. It was anticipated to use \$2 million in reserves. Revenues came in \$4.7 million more than anticipated due to unanticipated investment income of \$2.9 million and expenditures were underspent by \$2.4 million.

The Justice Fund saw an increase in fund balance of \$781,863. This increase was due to receipt of unanticipated revenues of \$973,000 which was mostly made up of increased sales tax funds and charges for services, as well as, expenditures underspent.

The Road and Bridge Fund had an increase in fund balance of \$1,798,140. It was anticipated to use reserves of \$212,189; however, state revenues came in higher than anticipated and expenditures were underspent, the result was an increase to fund balance.

The Ambulance District Fund had an increase in fund balance of \$1,003,685. It was anticipated to use reserves but revenues came in higher than anticipated and expenditures were slightly underspent.

The Grant Funds had a decrease in fund balance of \$612,297. While revenues for grants may vary from expenditures when projects or activities continue into the next fiscal year, the decrease this year was a result of using SLFRF (State and Local Fiscal Recovery Fund) monies received in the prior 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 \$1,624,111, the Emergency Communications Fund was \$593,171, Forensic Pathology was \$795,682 and the Bannock County Events was \$1,246,034. The total change in net position for the Solid Waste Fund was an increase of \$2,696,563, a decrease in the Emergency Communications Fund of \$78,517, an increase in Forensic Pathology of \$795,682 and an increase of \$1,246,034 for Bannock County Events.

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 to be managed to keep revenues in line with expenses.

The Emergency Communications net position decreased by \$78,517, for the fiscal year. Revenues remained steady while expenses increased. Projects will continue to be managed to ensure minimum reserves are maintained. We have been utilizing grant funds for projects when available.

The Bannock County Events fund was new in fiscal year 2022 and had one month of activity that year. This year is a reflection of a full year's activity which gave an increase to net position in the amount of \$1,246,034.

The Forensic Pathology was new for fiscal year 2023. State funds of \$853,700 were received and only \$58,018 was spent on costs to work on program feasibility to build a regional forensic pathology lab.

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 (\$809,200) as summarized below.

- Health insurance received unanticipated reimbursements of \$802,000 to help cover added insurance expenditures.
- Adult probation received unanticipated fees of \$7,200 to help cover needed salary and benefit monies.

Budget reallocations within the General Fund are summarized below.

- Commission moved \$480 from operating to salaries to cover a cell phone stipend.
- The Clerk moved \$25,000 from capital to operating to cover software training.
- Courthouse grounds moved \$49,005 from salaries to operating to cover a cleaning contract.
- County operations moved \$12,100 from operations to the Coroner salary (\$8,800) and benefits (\$3,300) to move a part time employee to full time.
- County operations moved \$81,000 from operations to salaries (\$67,500) and benefits (\$13,500) for attorney stipends.

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

- \$198,000 was underspent in the Contingency Department; these funds were unspent in operating expenditures.
- \$1,400,000 was underspent in the County Operations; these funds were unspent in operating expenditures.
- \$100,000 was underspent in the Assessor Department; these funds were unspent in salaries, benefits, and operating expenditures.
- \$45,000 was underspent in the Courthouse and Grounds Department; these funds were unspent in salaries, benefits and operating expenditures.
- \$217,000 was underspent in the Clerk Department; these funds were unspent in salaries and benefit expenditures.
- \$1,000,000 was overspent in the Health Insurance Department; these funds were overspent on insurance claims.
- \$324,000 was underspent in General Government Trusts on general operating expenditures.

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, 2023, amounts to \$73,154,795. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure (roads and bridges) and Lease Right of Use assets.

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

Governmental-Type Activities:

- A new Safe Teen Assessment Center building and remodel costs of \$1,586,892.
- Emergency equipment of \$427,348
- Road and Bridge equipment \$200,201, Sheriff's vehicles \$43,110, and Ambulance equipment \$296,735.
- Event Center equipment and improvement \$1,561,559.
- Road and Bridge received donated roads of \$1,797,000.
- The disposal of vehicles \$224,309.

Business-Type Activities:

- Landfill equipment \$42,204.
- Landfill expansion of \$1,896,147.

Bannock County's Capital Assets (net of depreciation/amortization)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-------------------------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
| | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> |
| Land | \$ 2,597,014 | \$ 2,597,014 | \$ 29,900,911 | \$ 29,900,911 | \$ 32,497,925 | \$ 32,497,925 |
| Buildings and Improvements | 13,081,078 | 10,559,340 | 5,585,032 | 3,934,035 | 18,666,110 | 14,493,375 |
| Machinery and Equipment | 5,831,113 | 5,846,495 | 4,716,135 | 5,264,261 | 10,547,248 | 11,110,756 |
| Infrastructure | 9,635,335 | 8,153,970 | - | - | 9,635,335 | 8,153,970 |
| Construction in Progress | 269,911 | - | - | - | 269,911 | - |
| Right of Use | 922,657 | 931,170 | 615,609 | 394,345 | 1,538,266 | 1,518,379 |
| Total | <u>\$ 32,337,108</u> | <u>\$ 28,087,989</u> | <u>\$ 40,817,687</u> | <u>\$ 39,493,552</u> | <u>\$ 73,154,795</u> | <u>\$ 67,774,405</u> |

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

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

Bannock County accounts for 20 leases for vehicles, 11 leases for heavy equipment, and a land lease for 911 cell towers. These leases spread between governmental and enterprise funds. Each lease must be appropriated for each fiscal year and are for terms of 5 years from the inception date.

**Bannock County's Outstanding Debt
Lease Liabilities and Financed Purchases**

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|----------------------------|---------------------|-----------------------------|-------------------|---------------------|---------------------|
| | 2023 | Restated 2022 | 2023 | Restated 2022 | 2023 | Restated 2022 |
| Financed Purchases | \$ 656,906 | \$ 576,502 | \$ 316,070 | \$ 365,362 | \$ 972,976 | \$ 941,864 |
| Lease Liabilities | 845,408 | 922,007 | 495,301 | 380,796 | 1,340,709 | 1,302,803 |
| Total | <u>\$ 1,502,314</u> | <u>\$ 1,498,509</u> | <u>\$ 811,371</u> | <u>\$ 746,158</u> | <u>\$ 2,313,685</u> | <u>\$ 2,244,667</u> |

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 \$175,088,715.

Additional information on Bannock County's long-term debt can be found in Note F starting on page 48 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Bannock County is currently 3.2 percent, which is higher than one year ago. The State's average unemployment rate is 3.3 percent and the national average is 3.6 percent.
- The labor force and personal income in Bannock County has increased.
- The population in the County held constant at a population of 89,517.

All of these factors were considered in preparing Bannock County's budget for the 2024 fiscal year.

The County continues to seek opportunities for grant revenues. The anticipated budget for governmental fund grants reduced to \$17,840,000 due to some SLFRF funds spent in FY23, however, we are still planning the overall use of the remaining funds. Countywide salaries still need reviewed to compare with the market; however increases, were mainly spent in the sheriff and jail budgets to retain staff.

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.

BANNOCK COUNTY, IDAHO

STATEMENT OF NET POSITION

September 30, 2023

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|-----------------------|
| ASSETS | | | |
| Cash, Cash Equivalents, and Investments | \$ 77,205,982 | \$ 10,290,020 | \$ 87,496,002 |
| Receivables, Net of Allowance for Uncollectibles . . | 813,132 | 511,637 | 1,324,769 |
| Taxes Receivable | 698,846 | - | 698,846 |
| Intergovernmental Receivable | 3,691,937 | 254,263 | 3,946,200 |
| Prepaid Assets | - | - | - |
| Inventory | 730,845 | 88,509 | 819,354 |
| Capital Assets, Net of Depreciation/Amortization | | | |
| Land | 2,597,014 | 29,900,911 | 32,497,925 |
| Buildings and Improvements | 13,081,078 | 5,585,032 | 18,666,110 |
| Machinery and Equipment | 5,831,113 | 4,716,135 | 10,547,248 |
| Infrastructure | 9,635,335 | - | 9,635,335 |
| Construction in Progress | 269,911 | - | 269,911 |
| Right to Use Asset | 922,657 | 615,609 | 1,538,266 |
| Total Assets | <u>115,477,850</u> | <u>51,962,116</u> | <u>167,439,966</u> |
| DEFERRED OUTFLOWS | | | |
| Pension Related and OPEB | <u>8,972,029</u> | <u>214,016</u> | <u>9,186,045</u> |
| Total Assets and Deferred Outflows | <u>\$ 124,449,879</u> | <u>\$ 52,176,132</u> | <u>\$ 176,626,011</u> |
| LIABILITIES | | | |
| Accounts Payable | \$ 1,757,044 | \$ 616,793 | \$ 2,373,837 |
| Direct Deposit Payable | 944,348 | 38,949 | 983,297 |
| Interest Payable | 8,560 | 174 | 8,734 |
| Health Insurance Payable | 750,000 | - | 750,000 |
| Grants Received in Advance | 12,342,589 | - | 12,342,589 |
| Long-term Liabilities | | | |
| Due within one year | 1,792,870 | 386,340 | 2,179,210 |
| Due in more than one year | <u>25,447,496</u> | <u>6,844,265</u> | <u>32,291,761</u> |
| Total Liabilities | <u>43,042,907</u> | <u>7,886,521</u> | <u>50,929,428</u> |
| DEFERRED INFLOWS | | | |
| Taxes Received in Advance | 241,599 | 24,297 | 265,896 |
| Pension Related and OPEB | <u>635,504</u> | <u>-</u> | <u>635,504</u> |
| Total Deferred Inflows | <u>877,103</u> | <u>24,297</u> | <u>901,400</u> |
| NET POSITION | | | |
| Net Investment in Capital Assets | 30,834,794 | 40,006,316 | 70,841,110 |
| Unrestricted | <u>49,695,075</u> | <u>4,258,998</u> | <u>53,954,073</u> |
| Total Net Position | <u>80,529,869</u> | <u>44,265,314</u> | <u>124,795,183</u> |
| Total Liabilities, Deferred Inflows, and Net Position . | <u>\$ 124,449,879</u> | <u>\$ 52,176,132</u> | <u>\$ 176,626,011</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, 2023

| | | Program Revenues | | | Net (Expense) Revenue And Changes in Net Position | | |
|---|----------------------|----------------------|-----------------------------|-----------------------------|--|----------------------|------------------------|
| | | Charges for | Operating | Capital | Governmental | Business-Type | Total |
| | Expenses | Services | Grants and Contributions | Grants and Contributions | Activities | Activities | |
| FUNCTIONS/PROGRAMS | | | | | | | |
| Governmental Activities: | | | | | | | |
| General Government..... | \$ 24,950,883 | \$ 9,568,398 | \$ 3,410,205 | \$ 2,220,673 | \$ (9,751,607) | \$ - | \$ (9,751,607) |
| Public Safety..... | 15,158,808 | 1,999,160 | 1,689,583 | - | (11,470,065) | - | (11,470,065) |
| Road and Bridge | 6,392,305 | 584,420 | 5,046,721 | 1,797,000 | 1,035,836 | - | 1,035,836 |
| Health and Welfare..... | 4,603,824 | 2,445,383 | 315,763 | 140,817 | (1,701,861) | - | (1,701,861) |
| Culture and Recreation..... | 3,427,752 | 422,233 | - | - | (3,005,519) | - | (3,005,519) |
| Agriculture..... | 487,572 | 15,839 | 6,970 | - | (464,763) | - | (464,763) |
| Legal and Judicial..... | 12,919,999 | 1,464,184 | 3,823,211 | 1,352,776 | (6,279,828) | - | (6,279,828) |
| Total Governmental Activities.... | <u>67,941,143</u> | <u>16,499,617</u> | <u>14,292,453</u> | <u>5,511,266</u> | <u>(31,637,807)</u> | <u>-</u> | <u>(31,637,807)</u> |
| Business-Type Activities: | | | | | | | |
| Solid Waste..... | 5,322,114 | 7,489,672 | - | - | - | 2,167,558 | 2,167,558 |
| Emergency Communications..... | 1,207,662 | 1,102,844 | - | - | - | (104,818) | (104,818) |
| Forensic Pathology..... | 58,018 | - | - | - | - | (58,018) | (58,018) |
| Bannock County Events..... | 1,717,524 | 1,212,126 | - | - | - | (505,398) | (505,398) |
| Total Business-Type Activities.. | <u>8,305,318</u> | <u>9,804,642</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,499,324</u> | <u>1,499,324</u> |
| Total Primary Government..... | <u>\$ 76,246,461</u> | <u>\$ 26,304,259</u> | <u>\$ 14,292,453</u> | <u>\$ 5,511,266</u> | <u>\$ (31,637,807)</u> | <u>\$ 1,499,324</u> | <u>\$ (30,138,483)</u> |
| General Revenues: | | | | | | | |
| Property Taxes..... | | | | | \$ 31,052,127 | \$ - | \$ 31,052,127 |
| Sales Taxes..... | | | | | 7,383,820 | - | 7,383,820 |
| Liquor Taxes..... | | | | | 1,223,287 | - | 1,223,287 |
| Investment Income (Loss)..... | | | | | 3,118,574 | 26,301 | 3,144,875 |
| Other Miscellaneous..... | | | | | 1,079,150 | 2,713,270 | 3,792,420 |
| Transfers In (Out)..... | | | | | - | - | - |
| Proceeds from Leases..... | | | | | 348,613 | 420,867 | 769,480 |
| Total General Revenues and Transfers..... | | | | | <u>44,205,571</u> | <u>3,160,438</u> | <u>47,366,009</u> |
| Change in Net Position..... | | | | | 12,567,764 | 4,659,762 | 17,227,526 |
| Net Position - Beginning | | | | | 67,962,105 | 39,605,552 | 107,567,657 |
| Net Position Ending..... | | | | | <u>\$ 80,529,869</u> | <u>\$ 44,265,314</u> | <u>\$ 124,795,183</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: | 0.001124689 |

Liability Insurance

| | |
|-------------------|-------------|
| Maximum tax levy: | unlimited |
| Current tax levy: | 0.000061882 |

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: | 0.001304370 |

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: | 0.000312440 |

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: | 0.000243136 |

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, 2023

| | General Fund | Justice Fund | Road and Bridge |
|--|----------------------|----------------------|---------------------|
| ASSETS | | | |
| Cash and Investments | \$ 22,298,532 | \$ 15,869,139 | \$ 7,835,751 |
| Intergovernmental Receivables | 1,435,841 | 348,872 | 1,103,656 |
| Grant Revenue Receivables | - | - | - |
| Fees Receivable, Net of Allowance for Uncollectibles | - | - | - |
| Taxes Receivable | 189,158 | 246,345 | 58,406 |
| Prepaid Asset | - | - | - |
| Inventory | - | - | 421,470 |
| Total Assets | <u>\$ 23,923,531</u> | <u>\$ 16,464,356</u> | <u>\$ 9,419,283</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 506,990 | \$ 389,907 | \$ 468,374 |
| Direct Deposit Payable | 257,986 | 337,863 | 67,836 |
| Health Insurance Payable | 750,000 | - | - |
| Grants Received in Advanced | - | - | - |
| Total Liabilities | <u>1,514,976</u> | <u>727,770</u> | <u>536,210</u> |
| Deferred Inflows: | | | |
| Unavailable Property Taxes | 162,675 | 211,857 | 50,229 |
| Taxes Received in Advance | 66,182 | 94,112 | 19,812 |
| Total Deferred Inflows | <u>228,857</u> | <u>305,969</u> | <u>70,041</u> |
| Fund Balances: | | | |
| Nonspendable: | | | |
| Inventories | - | - | 421,470 |
| Restricted for: | | | |
| Grants | - | - | - |
| Funding Source Restrictions | - | - | - |
| Committed for: | | | |
| Funds Held for Minimum Balance | 5,288,359 | 4,638,950 | 2,444,538 |
| Assigned for: | | | |
| General Government | 2,805,815 | - | - |
| Public Safety | - | 10,791,667 | - |
| Road and Bridge | - | - | 5,947,024 |
| Health and Welfare | - | - | - |
| Culture and Recreation | - | - | - |
| Agriculture | - | - | - |
| Legal and Judicial | - | - | - |
| Unassigned | 14,085,524 | - | - |
| Total Fund Balances | <u>22,179,698</u> | <u>15,430,617</u> | <u>8,813,032</u> |
| Total Liabilities, Deferred Inflows, and Fund Balances | <u>\$ 23,923,531</u> | <u>\$ 16,464,356</u> | <u>\$ 9,419,283</u> |

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 | 2023 Governmental Funds |
|-----------------------|----------------------|-----------------------------------|-------------------------------|
| \$ 3,553,672 | \$ 13,689,868 | \$ 13,959,020 | \$ 77,205,982 |
| 40,067 | - | 183,853 | 3,112,289 |
| - | 579,648 | - | 579,648 |
| 677,701 | 128,445 | 6,986 | 813,132 |
| 45,549 | - | 159,388 | 698,846 |
| - | - | - | - |
| - | - | 309,375 | 730,845 |
| <u>\$ 4,316,989</u> | <u>\$ 14,397,961</u> | <u>\$ 14,618,622</u> | <u>\$ 83,140,742</u> |

| | | | |
|---------------|-------------------|----------------|-------------------|
| \$ 11,154 | \$ 82,375 | \$ 298,244 | \$ 1,757,044 |
| - | 58,399 | 222,264 | 944,348 |
| - | - | - | 750,000 |
| - | 12,342,589 | - | 12,342,589 |
| <u>11,154</u> | <u>12,483,363</u> | <u>520,508</u> | <u>15,793,981</u> |

| | | | |
|---------------|----------|----------------|----------------|
| 39,172 | - | 141,062 | 604,995 |
| 12,261 | - | 49,232 | 241,599 |
| <u>51,433</u> | <u>-</u> | <u>190,294</u> | <u>846,594</u> |

| | | | |
|---------------------|----------------------|----------------------|-------------------|
| - | - | 309,375 | 730,845 |
| - | 1,914,598 | - | 1,914,598 |
| - | - | 1,091,646 | 1,091,646 |
| 1,060,551 | - | 4,639,845 | 18,072,243 |
| - | - | 1,476,666 | 4,282,481 |
| - | - | - | 10,791,667 |
| - | - | - | 5,947,024 |
| 3,193,851 | - | 305,712 | 3,499,563 |
| - | - | 2,075,378 | 2,075,378 |
| - | - | 244,624 | 244,624 |
| - | - | 3,764,573 | 3,764,573 |
| - | - | - | 14,085,524 |
| <u>4,254,402</u> | <u>1,914,598</u> | <u>13,907,820</u> | <u>66,500,167</u> |
| <u>\$ 4,316,989</u> | <u>\$ 14,397,961</u> | <u>\$ 14,618,622</u> | |

| | |
|-------|----------------------|
| | 32,337,108 |
| | (27,240,366) |
| | (8,560) |
| | 8,972,029 |
| | (635,504) |
| | 604,995 |
| | <u>\$ 80,529,869</u> |

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2023

| | General Fund | Justice Fund | Road and Bridge | Ambulance District |
|--|----------------------|----------------------|---------------------|-----------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ 9,781,900 | \$ 10,802,840 | \$ 1,644,167 | \$ 2,012,668 |
| Sales Taxes | 2,716,507 | 3,527,481 | 322,090 | 146,560 |
| Liquor Apportionment | 788,926 | - | - | - |
| Cigarette Tax | 199,606 | - | - | - |
| Replacement Monies | 183,351 | 133,224 | 23,979 | 29,217 |
| Other General Tax | - | - | - | - |
| Licenses and Permits | 739,587 | 238,927 | - | - |
| Charges for Services | 8,846,188 | 1,263,781 | 592,186 | 2,294,604 |
| Highway Users | - | - | 3,851,748 | - |
| Intergovernmental - Program Specific | 535,635 | 493,950 | 1,194,972 | 20,464 |
| Intergovernmental - General | - | - | - | - |
| Investment Income (Loss) | 3,030,069 | - | - | 88,505 |
| Fines and Court Costs | 5,756 | 24,999 | - | - |
| Miscellaneous Revenue | 175,056 | 81,779 | 15,066 | 12,748 |
| Total Revenues | <u>27,002,581</u> | <u>16,566,981</u> | <u>7,644,208</u> | <u>4,604,766</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 17,872,320 | - | - | - |
| Public Safety | 87,839 | 13,795,636 | - | - |
| Roads | - | - | 5,459,668 | - |
| Health and Welfare | 346,464 | - | - | 3,505,965 |
| Culture and Recreation | - | - | - | - |
| Agriculture | 90,053 | - | - | - |
| Legal and Judicial | 3,042,040 | 1,989,482 | - | - |
| Debt Service: | | | | |
| Principal | 34,056 | - | 369,089 | - |
| Interest | 1,011 | - | 17,311 | - |
| Capital Outlay | 47,934 | - | 348,613 | 95,116 |
| Total Expenditures | <u>21,521,717</u> | <u>15,785,118</u> | <u>6,194,681</u> | <u>3,601,081</u> |
| Excess Revenues (Expenditures) | <u>5,480,864</u> | <u>781,863</u> | <u>1,449,527</u> | <u>1,003,685</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In (Out) | (345,308) | - | - | - |
| Proceeds from Leases | - | - | 348,613 | - |
| Total Other Financing Sources (Uses) | <u>(345,308)</u> | <u>-</u> | <u>348,613</u> | <u>-</u> |
| Net Change in Fund Balances | 5,135,556 | 781,863 | 1,798,140 | 1,003,685 |
| FUND BALANCES, BEGINNING OF YEAR . . . | <u>17,044,142</u> | <u>14,648,754</u> | <u>7,014,892</u> | <u>3,250,717</u> |
| FUND BALANCES, END OF YEAR | <u>\$ 22,179,698</u> | <u>\$ 15,430,617</u> | <u>\$ 8,813,032</u> | <u>\$ 4,254,402</u> |

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

| Grants | Nonmajor Governmental Funds | 2023 Governmental Funds |
|---------------------|-----------------------------------|-------------------------------|
| \$ - | \$ 6,333,891 | \$ 30,575,466 |
| - | 671,183 | 7,383,821 |
| - | 434,361 | 1,223,287 |
| - | - | 199,606 |
| - | 85,567 | 455,338 |
| - | - | - |
| - | 22,151 | 1,000,665 |
| 167,270 | 1,667,968 | 14,831,997 |
| - | - | 3,851,748 |
| 9,901,756 | 1,205,259 | 13,352,036 |
| - | 1,132,328 | 1,132,328 |
| - | - | 3,118,574 |
| - | 817,099 | 847,854 |
| - | 84,589 | 369,238 |
| <u>10,069,026</u> | <u>12,454,396</u> | <u>78,341,958</u> |
| 2,590,802 | 1,549,600 | 22,012,722 |
| 485,435 | 1,215,272 | 15,584,182 |
| 111 | - | 5,459,779 |
| 31,288 | 3,998,505 | 7,882,222 |
| 6,167 | 2,042,161 | 2,048,328 |
| - | 392,287 | 482,340 |
| 3,770,081 | 2,495,860 | 11,297,463 |
| - | 22,067 | 425,212 |
| - | 639 | 18,961 |
| 3,797,439 | 306,725 | 4,595,827 |
| <u>10,681,323</u> | <u>12,023,116</u> | <u>69,807,036</u> |
| <u>(612,297)</u> | <u>431,280</u> | <u>8,534,922</u> |
| - | 345,308 | - |
| - | - | 348,613 |
| - | <u>345,308</u> | <u>348,613</u> |
| (612,297) | 776,588 | 8,883,535 |
| <u>2,526,895</u> | <u>13,131,232</u> | <u>57,616,632</u> |
| <u>\$ 1,914,598</u> | <u>\$ 13,907,820</u> | <u>\$ 66,500,167</u> |

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2023

| | |
|--|--------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 8,883,535 |
|--|--------------|

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 and amortization in the current period.

| | | |
|---|--------------------|-----------|
| Capital Outlay | \$ 4,456,506 | |
| Depreciation/Amortization expense | <u>(2,004,386)</u> | |
| Excess of Capital Outlay over Depreciation Expense/Amorization Expense | | 2,452,120 |

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 | - | |
| Contributed Asset | <u>1,797,000</u> | 1,797,000 |

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 | (21,319) |
|------------------------|----------|

Repayment of long-term liabilities 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 principal and interest payments for leases and financed purchases.

38,832

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 | (2,256,949) | |
| Accrued Interest | (5,009) | |
| Other Post Employment Benefits | (264,116) | |
| Compensated Absences | <u>1,943,670</u> | |
| Total Additional Amounts | | <u>(582,404)</u> |

| | |
|---|----------------------|
| Change in Net Position of Governmental Activities | <u>\$ 12,567,764</u> |
|---|----------------------|

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.

Bannock County Events - This fund is used for the operations of County events under our operations, which include concerts in our Amphitheater, concessions, July 4 event, and movies in the park. User fees will provide funding for this fund

No tax levy revenue is involved in this fund.

Forensic Pathology - This fund is used for the operations of forensic pathology services.

No tax levy revenue is involved in this fund.



Kinney Creek

Photo by Dan Kendall

BANNOCK COUNTY, IDAHO

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

September 30, 2023

| | BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS | | | | |
|---|--|-------------------------------------|-------------------------------|----------------------------------|----------------------|
| | <u>Solid Waste</u> | <u>Emergency Communications</u> | <u>Forensic Pathology</u> | <u>Bannock County Events</u> | <u>Total</u> |
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Investments | \$ 7,713,398 | \$ 487,650 | \$ 805,170 | \$ 1,283,802 | \$ 10,290,020 |
| Intergovernmental Receivable | - | 140,402 | - | 113,861 | 254,263 |
| Fees Receivable, Net of Allowance for Uncollectibles | 511,637 | - | - | - | 511,637 |
| Inventory | 88,509 | - | - | - | 88,509 |
| Total Current Assets | <u>8,313,544</u> | <u>628,052</u> | <u>805,170</u> | <u>1,397,663</u> | <u>11,144,429</u> |
| Noncurrent Assets: | | | | | |
| Capital Assets: | | | | | |
| Land | 29,900,056 | 855 | - | - | 29,900,911 |
| Buildings and Improvements | 8,080,168 | 463,760 | - | - | 8,543,928 |
| Machinery and Equipment | 7,854,321 | 3,819,753 | - | - | 11,674,074 |
| Right of Use Assets | 988,516 | 19,285 | - | - | 1,007,801 |
| Less Accumulated Depreciation/Amortization | (6,814,991) | (3,494,036) | - | - | (10,309,027) |
| Total Noncurrent Assets | <u>40,008,070</u> | <u>809,617</u> | <u>-</u> | <u>-</u> | <u>40,817,687</u> |
| Total Assets | <u>48,321,614</u> | <u>1,437,669</u> | <u>805,170</u> | <u>1,397,663</u> | <u>51,962,116</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred Outflows | 214,016 | - | - | - | 214,016 |
| Total Assets and Deferred Outflows of Resources | <u>\$ 48,535,630</u> | <u>\$ 1,437,669</u> | <u>\$ 805,170</u> | <u>\$ 1,397,663</u> | <u>\$ 52,176,132</u> |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 434,678 | \$ 34,861 | \$ 9,488 | \$ 137,766 | \$ 616,793 |
| Direct Deposit Payable | 31,797 | - | - | 7,152 | 38,949 |
| Compensated Absences Payable | 38,323 | - | - | 3,892 | 42,215 |
| Landfill Closure Payable | 115,325 | - | - | - | 115,325 |
| Interest Payable | 154 | 20 | - | - | 174 |
| Financed Purchases | 51,672 | - | - | - | 51,672 |
| Leases Payable | 176,149 | 979 | - | - | 177,128 |
| Total Current Liabilities | <u>848,098</u> | <u>35,860</u> | <u>9,488</u> | <u>148,810</u> | <u>1,042,256</u> |
| Noncurrent Liabilities: | | | | | |
| Compensated Absences Payable | 21,697 | - | - | 2,819 | 24,516 |
| Landfill Closure Payable | 5,817,950 | - | - | - | 5,817,950 |
| Financed Purchases | 264,902 | - | - | - | 264,902 |
| Leases Payable | 301,282 | 16,387 | - | - | 317,669 |
| Net Pension | 419,228 | - | - | - | 419,228 |
| Total Noncurrent Liabilities | <u>6,825,059</u> | <u>16,387</u> | <u>-</u> | <u>2,819</u> | <u>6,844,265</u> |
| Total Liabilities | <u>7,673,157</u> | <u>52,247</u> | <u>9,488</u> | <u>151,629</u> | <u>7,886,521</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred Inflows | 24,297 | - | - | - | 24,297 |
| NET POSITION | | | | | |
| Net Investment in Capital Assets | 39,214,065 | 792,251 | - | - | 40,006,316 |
| Unrestricted | 1,624,111 | 593,171 | 795,682 | 1,246,034 | 4,258,998 |
| Total Net Position | <u>40,838,176</u> | <u>1,385,422</u> | <u>795,682</u> | <u>1,246,034</u> | <u>44,265,314</u> |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>\$ 48,535,630</u> | <u>\$ 1,437,669</u> | <u>\$ 805,170</u> | <u>\$ 1,397,663</u> | <u>\$ 52,176,132</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, 2023

| | BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS | | | | |
|--|--|-----------------------------|-----------------------|--------------------------|----------------------|
| | Solid Waste | Emergency Communications | Forensic Pathology | Bannock County Events | Total |
| Operating Revenues: | | | | | |
| Charges for Sales and Services: | | | | | |
| Fees..... | \$ 1,830,766 | \$ 1,102,844 | \$ - | \$ - | \$ 2,933,610 |
| Landfill Permits/Gate Fees..... | 3,111,087 | - | - | - | 3,111,087 |
| City Residential Fees..... | 1,613,961 | - | - | - | 1,613,961 |
| Sale of Energy from Gas System..... | 933,858 | - | - | - | 933,858 |
| Event Revenue..... | - | - | - | 1,212,126 | 1,212,126 |
| Miscellaneous..... | 108,138 | - | 853,700 | 1,751,432 | 2,713,270 |
| Total Operating Revenues..... | <u>7,597,810</u> | <u>1,102,844</u> | <u>853,700</u> | <u>2,963,558</u> | <u>12,517,912</u> |
| Operating Expenses: | | | | | |
| Salaries and Wages..... | 703,781 | - | - | 127,446 | 831,227 |
| Employee Benefits..... | 420,639 | - | 9,618 | 66,148 | 496,405 |
| Services and Supplies..... | 3,401,872 | 968,400 | 48,400 | 1,523,930 | 5,942,602 |
| Depreciation/Amortization | 795,822 | 239,262 | - | - | 1,035,084 |
| Total Operating Expenses | <u>5,322,114</u> | <u>1,207,662</u> | <u>58,018</u> | <u>1,717,524</u> | <u>8,305,318</u> |
| Operating Income (Loss)..... | <u>2,275,696</u> | <u>(104,818)</u> | <u>795,682</u> | <u>1,246,034</u> | <u>4,212,594</u> |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income (Loss)..... | - | 26,301 | - | - | 26,301 |
| Proceeds of Leases..... | 420,867 | - | - | - | 420,867 |
| Total Non-Operating Revenue (Expenses).... | <u>420,867</u> | <u>26,301</u> | <u>-</u> | <u>-</u> | <u>447,168</u> |
| Change in Net Position..... | 2,696,563 | (78,517) | 795,682 | 1,246,034 | 4,659,762 |
| Total Net Position - 10/01/2022 | <u>38,141,613</u> | <u>1,463,939</u> | <u>-</u> | <u>-</u> | <u>39,605,552</u> |
| Total Net Position - 9/30/2023 | <u>\$ 40,838,176</u> | <u>\$ 1,385,422</u> | <u>\$ 795,682</u> | <u>\$ 1,246,034</u> | <u>\$ 44,265,314</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, 2023

**BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUNDS**

| | Solid Waste | Emergency Communications | Forensic Pathology | Bannock County Events | Total |
|---|----------------------------|-----------------------------|--------------------------|----------------------------|-----------------------------|
| CASH FLOWS FROM OPERATIONS | | | | | |
| Cash Received From Customers and Users | \$ 7,537,966 | \$ 962,442 | \$ - | \$ 1,098,265 | \$ 9,598,673 |
| Cash Payments for Personnel Costs | (1,079,072) | - | (9,618) | (179,731) | (1,268,421) |
| Cash Payments for Services and Supplies | (4,276,788) | (944,554) | (38,912) | (1,387,988) | (6,648,242) |
| Other Operating Revenues | 108,138 | - | 853,700 | 1,751,432 | 2,713,270 |
| Net Cash Provided (Used) by Operations | <u>2,290,244</u> | <u>17,888</u> | <u>805,170</u> | <u>1,281,978</u> | <u>4,395,280</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Proceeds (Loss) from Sale of County Assets | 52,630 | (967) | - | - | 51,663 |
| Acquisition of Capital Assets | (1,938,622) | - | - | - | (1,938,622) |
| Net Cash (Used) by Capital and Related Financing Activities | <u>(1,885,992)</u> | <u>(967)</u> | <u>-</u> | <u>-</u> | <u>(1,886,959)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Cash Received (Lost) From Interest | - | 26,301 | - | - | 26,301 |
| Net Cash Provided by Investing Activities | <u>-</u> | <u>26,301</u> | <u>-</u> | <u>-</u> | <u>26,301</u> |
| Net Increase in Cash and Cash Equivalents | 404,252 | 43,222 | 805,170 | 1,281,978 | 2,534,622 |
| Cash and Investments - Beginning | <u>7,309,146</u> | <u>444,428</u> | <u>-</u> | <u>1,824</u> | <u>7,755,398</u> |
| Cash and Investments - Ending | <u><u>\$ 7,713,398</u></u> | <u><u>\$ 487,650</u></u> | <u><u>\$ 805,170</u></u> | <u><u>\$ 1,283,802</u></u> | <u><u>\$ 10,290,020</u></u> |
| Reconciliation of Operating Income to Net Cash Flows from Operating Activities | | | | | |
| Operating Income (Loss) | \$ 2,275,696 | \$ (104,818) | \$ 795,682 | \$ 1,246,034 | \$ 4,212,594 |
| Add Depreciation/Amortization Expense | 795,822 | 239,262 | - | - | 1,035,084 |
| Pension Deferral, net | 45,437 | - | - | - | 45,437 |
| (Increase)/Decrease in Assets | | | | | - |
| Inventory | 5,446 | - | - | - | 5,446 |
| Fees Receivable, Net of Allowances for Uncollectibles | 48,294 | - | - | - | 48,294 |
| Intergovernmental Receivables | - | (140,402) | - | (113,861) | (254,263) |
| Increase/(Decrease) in Liabilities | | | | | - |
| Accounts Payable | (63,872) | 23,846 | 9,488 | 135,942 | 105,404 |
| Direct Deposit Payable | 2,595 | - | - | 7,152 | 9,747 |
| Compensated Absences | (2,684) | - | - | 6,711 | 4,027 |
| Landfill Closure | (816,490) | - | - | - | (816,490) |
| To Net Cash Flows from Operations | <u>\$ 2,290,244</u> | <u>\$ 17,888</u> | <u>\$ 805,170</u> | <u>\$ 1,281,978</u> | <u>\$ 4,395,280</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 101.



Portneuf Gap

Photo by Dan Kendall

BANNOCK COUNTY, IDAHO

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Fiscal Year Ended September 30,2023

| | <u>CUSTODIAL FUNDS</u> |
|---|-----------------------------------|
| ASSETS | |
| Cash, Cash Equivalents and Investments | \$ 4,202,697 |
| Accounts Receivable | <u>1,474,137</u> |
| Total Assets | <u><u>\$ 5,676,834</u></u> |
| LIABILITIES | |
| Accounts Payable | \$ 1,586,618 |
| Due to Other Agencies and Units of Government. | <u>488,079</u> |
| Total Liabilities | <u>2,074,697</u> |
| NET POSITION | |
| Restricted for: | |
| Individuals, Organizations, and other Governments | <u>3,602,137</u> |
| Total Net Position. | <u>3,602,137</u> |
| Total Liabilities and Net Position | <u><u>\$ 5,676,834</u></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 Fiscal Year Ended September 30, 2023

| | Total Custodial Funds |
|---|-----------------------------|
| ADDITIONS | |
| Property tax collected for other governments | \$ 61,757,959 |
| Fines, fees and forfeitures collected for other governments | 3,417,690 |
| Sales and replacement taxes collected for other governments | 1,070,803 |
| Sales and use taxes collected for state | 4,048,995 |
| Fines and fees collected for state | 5,102,127 |
| Court ordered | |
| Restitution | 238,626 |
| Bonds | 379,812 |
| Contributions by prisoners | 257,685 |
| Miscellaneous | 485,653 |
| Total additions | <u>\$ 76,759,350</u> |
| DEDUCTIONS | |
| Payments to other governments | \$ 66,525,836 |
| Payments to state | 9,592,441 |
| Payments to prisoners | 260,404 |
| Payments to victims | 238,288 |
| Payments to judgements | 433,837 |
| Total deductions | <u>77,050,806</u> |
| Net increase (decrease) in net position | (291,456) |
| Net position, beginning of year | 3,893,593 |
| Net position, end of year | <u><u>\$ 3,602,137</u></u> |

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements

September 30, 2023

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.

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, 2023

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. 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 District 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.

The *Forensic Pathology Fund* is used to account for a forensic pathology program.

The *Bannock County Events Fund* is used to account for Bannock County ran events such as concerts, concessions, July 4, etc.

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, 2023

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.

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

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

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued

September 30, 2023

Right to use leased assets are recognized at the lease commencement date and represent the County's right to use the underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying assets using the straight-line method. The amortization period varies from 5 to 6 years.

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.

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. 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.

9. 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.

10. Leases

The County is a lessee in multiple leases. If the contract provides the County the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payment. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The discount rate used is the implicit rate in the lease contract, if it is readily determinable, or the County's incremental borrowing rate. When the implicit rate of leases are not readily determinable, the County uses the incremental borrowing rate based on the information available at the commencement date for all leases. The County's incremental borrowing rate for a lease is the Diversified Bond Fund rate (DBF) from the State of Idaho for the month of inception of the lease or group of leases of similar assets.

For all underlying classes of assets, the County does not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the County is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The County recognizes short-term lease cost on a straight-line basis over the lease term.

11. Transfers

The General Fund, County Operations, transferred \$345,308 to the Special Revenue Parks and Recreation fund to subsidize operations of the Wellness Complex.

| | Transfer In | Transfer Out | Total |
|-------------------------------|-------------------|---------------------|--------------|
| General Fund | \$ - | \$ (345,308) | \$ (345,308) |
| Parks & Recreation Fund | 345,308 | - | 345,308 |
| Total | <u>\$ 345,308</u> | <u>\$ (345,308)</u> | <u>\$ -</u> |

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued September 30, 2023

12. Fund Equity

In the governmental fund financial statements; fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). When an expenditure is incurred that can be paid using either restricted or unrestricted resources (fund balance), 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 55-56 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). The General Fund is the only fund that reports a positive fund balance since surplus within a special revenue fund is automatically "assigned" to that fund per the definition of a special revenue fund.

E. Implementation of New Accounting Standard

Bannock County has implemented all GASB statements that are in effect, and applicable, for the County's fiscal year 2023. This includes adopting GASB Statement 96- **Subscription-Based Information Technology Arrangements** (SBITAs). The implementation of this standard establishes that a SBITA results in a right to use subscription IT asset (an intangible asset) and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. Bannock County has no SBITAs that qualified for reporting. Bannock County established a SBITA Accounting Policy that established a \$75,000 materiality threshold.

F. Encumbrances

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

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.

BANNOCK COUNTY, IDAHONotes to Financial Statements - Continued
September 30, 2023**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, 2023, the County has uninsured and uncollateralized deposits amounting to \$1,182,166. During fiscal year 2023, in response to the bank failures across the nation the majority of these funds were moved into insured accounts.

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.

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.

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

| Investment Type | Investment Maturities (in Years) | | | |
|--|----------------------------------|----------------------|----------------------|---------------------|
| | Fair Value | Less than 1 | 1-5 | 6-10 |
| Certificates of Deposits | \$ 9,655,675 | \$ 9,667,802 | \$ (12,127) | \$ - |
| FNMA GTD | 250,251 | 250,251 | - | - |
| Federal Farm Credit Bank | 7,902,359 | 3,452,334 | 3,521,235 | 928,790 |
| Federal Home Loan Bank | 16,393,178 | 5,754,319 | 10,520,699 | 118,160 |
| Federal NATL Mtg | 1,191,368 | 989,530 | - | 201,838 |
| Federal Home CR Bank | 908,790 | - | 908,790 | - |
| Federal ARGIC Mtg Corp | 2,221,650 | - | 2,221,650 | - |
| FHLMC | 7,420,327 | 1,705,874 | 5,714,453 | - |
| US Treasury | 2,549,144 | 986,598 | 1,562,546 | - |
| US Treasury Notes | 8,566,650 | 5,332,360 | 3,234,290 | - |
| Municipal Bond | 1,143,833 | - | 1,143,833 | - |
| State of Idaho Investment Pool | 9,938,300 | 9,938,300 | - | - |
| Total | <u>\$ 68,141,525</u> | <u>\$ 38,077,368</u> | <u>\$ 28,815,369</u> | <u>\$ 1,248,788</u> |

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2023

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:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>AAA</u> | <u>AA+</u> | <u>Unrated</u> | <u>A+</u> | <u>Aa1</u> |
|--|----------------------|----------------------|----------------------|----------------------|-------------------|---------------------|
| Certificates of Deposits | \$ 9,655,675 | \$ - | \$ - | \$ 9,655,675 | \$ - | \$ - |
| FNMA GTD | 250,251 | - | 250,251 | - | - | - |
| Federal Farm Credit Bank | 7,902,359 | 2,583,424 | 5,318,935 | - | - | - |
| Federal Home Loan Bank | 16,393,178 | 3,961,638 | 11,108,366 | 1,080,672 | 242,502 | - |
| Federal NATL Mtg | 1,191,368 | - | 1,191,368 | - | - | - |
| Federal Home CR Bank | 908,790 | - | 908,790 | - | - | - |
| Federal ARGIC Mtg Corp | 2,221,650 | - | - | 2,221,650 | - | - |
| FHLMC | 7,420,327 | 2,706,413 | 4,713,914 | - | - | - |
| US Treasury | 2,549,144 | - | 2,549,144 | - | - | - |
| US Treasury Notes | 8,566,650 | 5,332,360 | 3,234,290 | - | - | - |
| Municipal Bond | 1,143,833 | - | - | - | - | 1,143,833 |
| State of Idaho Investment Pool | 9,938,300 | - | - | 9,938,300 | - | - |
| Total | <u>\$ 68,141,525</u> | <u>\$ 14,583,835</u> | <u>\$ 29,275,058</u> | <u>\$ 22,896,297</u> | <u>\$ 242,502</u> | <u>\$ 1,143,833</u> |

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:

| <u>Issuer</u> | <u>Fair Value</u> | <u>Percent of Portfolio Investments</u> |
|--------------------------|-------------------|---|
| Federal Home Loan Bank | \$ 16,393,178 | 24.1% |
| US Treasury Notes | 8,566,650 | 12.6% |
| Federal Farm Credit Bank | 7,902,359 | 11.6% |
| FHLMC | 7,420,327 | 10.9% |

BANNOCK COUNTY, IDAHO

Notes to Financial Statements - Continued
September 30, 2023

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 | \$ - | \$ 9,655,675 | \$ - | 9,655,675 |
| FNMA GTD | - | 250,251 | - | 250,251 |
| Federal Farm Credit Bank | 7,902,359 | - | - | 7,902,359 |
| Federal Home Loan Bank | - | 16,393,178 | - | 16,393,178 |
| Federal NATL Mtg | 1,191,368 | - | - | 1,191,368 |
| Federal Home CR Bank | - | 908,790 | - | 908,790 |
| Federal ARGIC Mtg Corp | 2,221,650 | - | - | 2,221,650 |
| FHLMC | - | 7,420,327 | - | 7,420,327 |
| US Treasury | 2,549,144 | - | - | 2,549,144 |
| US Treasury Notes | 8,566,650 | - | - | 8,566,650 |
| Municipal Bond | 1,143,833 | - | - | 1,143,833 |
| State of Idaho Investment Pool | 9,938,300 | - | - | 9,938,300 |
| Total | <u>\$ 33,513,304</u> | <u>\$ 34,628,221</u> | <u>\$ -</u> | <u>\$ 68,141,525</u> |

B. Fees Receivable

An allowance for uncollectible ambulance fees receivable has been made for September 30, 2023. Management has determined that 14 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 | \$ 788,024 |
| Less 14% for Uncollectible Fees | (110,323) |
| Net Fees Receivable | <u>\$ 677,701</u> |

No uncollectible allowance is estimated for the Solid Waste Fees Receivable, Noxious Weed Receivables, or D6 Receivables as all fees are expected to be collected.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

C. Capital Assets

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

| | Restated Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---------------------|---------------------|---------------------------|
| Governmental Activities: | | | | |
| Capital Assets, Not Depreciated: | | | | |
| Land | \$ 2,597,014 | \$ - | \$ - | \$ 2,597,014 |
| Capital Assets, Depreciated: | | | | |
| Buildings & Improvements | 22,823,259 | 3,164,401 | - | 25,987,660 |
| Machine & Equipment | 17,676,109 | 1,157,478 | (652,540) | 18,181,047 |
| Infrastructure | 21,330,238 | 1,797,000 | - | 23,127,238 |
| Construction in Progress | - | 269,911 | - | 269,911 |
| Total Capital Assets, Depreciated | 61,829,606 | 6,388,790 | (652,540) | 67,565,856 |
| Less Accumulated Depreciation: | | | | |
| Buildings & Improvements | 12,263,919 | 642,663 | - | 12,906,582 |
| Machine & Equipment | 11,829,614 | 744,629 | (224,309) | 12,349,934 |
| Infrastructure | 13,176,268 | 315,635 | - | 13,491,903 |
| Total Accumulated Depreciation | 37,269,801 | 1,702,927 | (224,309) | 38,748,419 |
| Total Capital Assets, Depreciated, Net | 24,559,805 | 4,685,863 | (428,231) | 28,817,437 |
| Right to Use Leased assets being Amortized | | | | |
| Right to Use lease Machinery and Equipment | 1,250,111 | 348,613 | - | 1,598,724 |
| Total Right to Use Lease Assets being Amortized | 1,250,111 | 348,613 | - | 1,598,724 |
| Less Accumulated Amortization for: | | | | |
| Right to Use lease Machinery and Equipment | 318,941 | 357,126 | - | 676,067 |
| Total Accumulated Amortization | 318,941 | 357,126 | - | 676,067 |
| Total Right to Use Lease Assets being Amortized Net | 931,170 | (8,513) | - | 922,657 |
| Governmental Activities Capital | | | | |
| Assets, Net of Depreciation | <u>\$ 28,087,989</u> | <u>\$ 4,677,350</u> | <u>\$ (428,231)</u> | <u>\$ 32,337,108</u> |
| Business-Type Activities: | | | | |
| Capital Assets, Not Depreciated: | | | | |
| Land | \$ 29,900,911 | \$ - | \$ - | \$ 29,900,911 |
| Capital Assets, Depreciated: | | | | |
| Buildings & Improvements | 6,647,780 | 1,896,148 | - | 8,543,928 |
| Machine & Equipment | 11,631,870 | 42,204 | - | 11,674,074 |
| Total Capital Assets, Depreciated | 18,279,650 | 1,938,352 | - | 20,218,002 |
| Less Accumulated Depreciation: | | | | |
| Buildings & Improvements | 2,713,745 | 245,151 | - | 2,958,896 |
| Machine & Equipment | 6,367,609 | 590,330 | - | 6,957,939 |
| Total Accumulated Depreciation | 9,081,354 | 835,481 | - | 9,916,835 |
| Total Capital Assets, Depreciated, Net | 9,198,296 | 1,102,871 | - | 10,301,167 |
| Right to Use Leased assets being Amortized | | | | |
| Right to Use lease Machinery and Equipment | 586,934 | 420,867 | - | 1,007,801 |
| Total Right to Use Lease Assets being Amortized | 586,934 | 420,867 | - | 1,007,801 |
| Less Accumulated Amortization for: | | | | |
| Right to Use lease Machinery and Equipment | 192,589 | 199,603 | - | 392,192 |
| Total Accumulated Amortization | 192,589 | 199,603 | - | 392,192 |
| Total Right to Use Lease Assets being Amortized Net | 394,345 | 221,264 | - | 615,609 |
| Business-Type Activities Capital | | | | |
| Assets, Net of Depreciation | <u>\$ 39,493,552</u> | <u>\$ 1,324,135</u> | <u>\$ -</u> | <u>\$ 40,817,687</u> |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

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

Governmental Activities:

| | |
|---|---------------------|
| General Government | \$ 663,083 |
| Health & Welfare | 163,529 |
| Road & Bridge | 540,622 |
| Agriculture | 10,079 |
| Culture & Recreation | 252,125 |
| Public Safety | 358,872 |
| Legal & Judicial | 71,743 |
| Total Depreciation/Amortization Governmental Activities | <u>\$ 2,060,053</u> |

Business-Type Activities:

| | |
|--|---------------------|
| Solid Waste | \$ 795,822 |
| Emergency Communications | 239,262 |
| Total Depreciation/Amortization Business-Type Activities | <u>\$ 1,035,084</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 for employees hired before 7/1/2023. Employees hired on or after 7/1/2023 receive no sick payout.

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, 2023:

| GOVERNMENTAL-TYPE | Vacation | Sick (1) | Compensatory Time | Employee Benefits (2) | Total | Due Within One Year |
|-----------------------------------|-----------------|-----------------|--------------------------|------------------------------|----------------|----------------------------|
| General Fund: | | | | | | |
| Clerk | \$ 55,483 | \$ 13,173 | \$ 1,544 | \$ 13,839 | \$ 84,039 | |
| Assessor | 11,143 | 3,249 | 182 | 2,873 | 17,447 | |
| Treasurer | 14,366 | 3,821 | - | 3,586 | 21,773 | |
| Commission | 11,764 | 3,079 | 16 | 2,929 | 17,788 | |
| Coroner | 6,330 | 1,613 | 636 | 1,691 | 10,270 | |
| Clerk of the District Court | 34,350 | 11,631 | 6 | 9,066 | 55,053 | |
| County Operations | 24,219 | 6,350 | 667 | 6,158 | 37,394 | |
| Courthouse and Grounds | 16,475 | 3,955 | 4,434 | 4,714 | 29,578 | |
| Agriculture Extension | 743 | 78 | - | 156 | 977 | |
| Data Processing | 22,495 | 7,192 | - | 5,627 | 35,314 | |
| Juvenile Probation | 79,115 | 19,682 | 1,760 | 19,060 | 119,617 | |
| Human Resources | 3,952 | 1,689 | - | 1,070 | 6,711 | |
| Planning and Development | 18,367 | 6,925 | 954 | 4,974 | 31,220 | |
| Adult Probation | 33,407 | 7,966 | 43 | 7,850 | 49,266 | |
| GIS | 5,868 | 2,420 | - | 1,571 | 9,859 | |
| Total General Fund | <u>338,077</u> | <u>92,823</u> | <u>10,242</u> | <u>85,164</u> | <u>526,306</u> | <u>305,257</u> |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

| GOVERNMENTAL-TYPE | Vacation | Sick (1) | Compensatory Time | Employee Benefits (2) | Total | Due Within One Year |
|-----------------------------------|---------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|
| Major Funds: | | | | | | |
| Road and Bridge | 135,810 | 32,886 | 6,801 | 33,264 | 208,761 | |
| Justice Fund: | | | | | | |
| Sheriff | 257,753 | 101,951 | 4,884 | 76,687 | 441,275 | |
| Jail | 195,224 | 61,237 | 5,001 | 54,995 | 316,457 | |
| Prosecutor | 73,984 | 23,351 | 32 | 18,455 | 115,822 | |
| Grants | 51,581 | 12,244 | 1,845 | 12,448 | 78,118 | |
| Total Major Funds | <u>714,352</u> | <u>231,669</u> | <u>18,563</u> | <u>195,849</u> | <u>1,160,433</u> | <u>673,051</u> |
| Other Governmental Funds: | | | | | | |
| District Court | 106,244 | 46,978 | 404 | 30,456 | 184,082 | 106,768 |
| Fair Exhibit | 5,348 | 951 | 1,807 | 1,537 | 9,643 | 5,592 |
| Indigent | 68,584 | 19,315 | 1,251 | 16,897 | 106,047 | 61,508 |
| Parks and Recreation | 21,505 | 4,635 | 3,170 | 5,555 | 34,865 | 20,222 |
| Appraisal | 45,679 | 8,585 | 42 | 10,292 | 64,598 | 37,467 |
| Noxious Weed | 9,150 | 2,439 | 410 | 2,274 | 14,273 | 8,278 |
| Mosquito Abatement | - | - | - | - | - | - |
| Juvenile Facility | 42,044 | 11,291 | 3,877 | 10,844 | 68,056 | 39,473 |
| Total Other Governmental Funds .. | <u>298,554</u> | <u>94,194</u> | <u>10,961</u> | <u>77,855</u> | <u>481,564</u> | <u>279,308</u> |
| Total Governmental-Type Fund .. | <u>1,350,983</u> | <u>418,686</u> | <u>39,766</u> | <u>358,868</u> | <u>2,168,303</u> | <u>1,257,616</u> |
| BUSINESS-TYPE | | | | | | |
| Solid Waste | 41,839 | 10,835 | 2,180 | 10,395 | 60,020 | 38,323 |
| Bannock County Events | 3,042 | 580 | 2,019 | 1,070 | 6,711 | 3,892 |
| Total Business-Type Fund | <u>44,881</u> | <u>11,415</u> | <u>4,199</u> | <u>11,465</u> | <u>66,731</u> | <u>42,215</u> |
| Total All Funds | <u>\$ 1,395,864</u> | <u>\$ 430,101</u> | <u>\$ 43,965</u> | <u>\$ 370,333</u> | <u>\$ 2,235,034</u> | <u>\$ 1,299,831</u> |

(1) Hours determined by using 20% of accumulated amounts for employees hired before 7/1/2023 and none for employees hire on or after 7/1/2023.

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

E. Leases

Lease Activity

County as Lessee

The terms and expiration dates of the County's leases payable at September 30, 2023 are as follows:

Summit National Bank – Bannock County has fifteen leases for heavy equipment signed between 2018 and 2023 with interest rates between 2.99% and 4.2% based on rates stipulated in the agreements. These have combined annual payments of \$530,023 and expire after 5 years. Nine of these assets are used by road & bridge department and the other six are used by the solid waste department.

Land Lease – A lease for land to house cell towers necessary to facilitate 911 communications. The agreement was signed in 2009 and continues for a period of 30 years. The agreement calls for an annual payment of \$1,200 and carries a rate of 1.35%.

Vehicle Leases – Twenty leases for vehicles signed between 2019 and 2022 with interest rates between 1.35% and 1.41% based on the County's IBR rate. These have combined monthly payments of \$10,826 and expire after 60 months. The vehicles are used in various departments including the general county offices, parks & rec, road & bridge, justice, appraisal, and solid waste.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

| Lease by Name: | Balance October 1, 2022 | Additions | Reductions | Balance September 30, 2023 | Due within one year |
|--|--|-------------------|---------------------|---|--------------------------------|
| Equipment - Caterpillar, 160M3 AWD Motor Grader | \$ 77,133 | \$ - | \$ (37,843) | \$ 39,290 | \$ 39,288 |
| Equipment - Caterpillar, 160M3 AWD Motor Graders (2) | 65,007 | - | (65,007) | - | - |
| SW Equipment - Caterpillar, 816 Compactor | 142,660 | - | (45,901) | 96,759 | 47,534 |
| SW Equipment - Caterpillar, 816K Compactor | 59,666 | - | (59,666) | - | - |
| Equipment - Caterpillar, 950M Loader | 62,657 | - | (20,161) | 42,496 | 20,877 |
| SW Equipment - Caterpillar, D6 Track Type | 104,127 | - | (51,098) | 53,029 | 53,029 |
| SW Equipment - Caterpillar, D6T CSTM | 56,011 | - | (56,011) | - | - |
| Equipment - Caterpillar, 160 AWD | 113,381 | - | (36,481) | 76,900 | 37,778 |
| Vehicle - Ford, F-250, 2868 | 22,182 | - | (11,501) | 10,681 | 10,681 |
| Vehicle - Nissan, Rogue, 0789 | 9,422 | - | (4,314) | 5,108 | 4,373 |
| Vehicle - Subaru, Legacy, 4410 | 10,404 | - | (4,585) | 5,819 | 4,647 |
| Vehicle - Chevrolet, Silverado 2500HD, 6135 | 36,936 | - | (15,138) | 21,798 | 15,343 |
| Vehicle - Chevrolet, Silverado 2500 HD, 8014 | 16,352 | - | (6,262) | 10,090 | 6,348 |
| Vehicle - Chevrolet, Silverado 2500HD, 7779 | 25,177 | - | (9,335) | 15,842 | 9,462 |
| Vehicle - Chevrolet, Silverado 3500HD Chassis | 28,465 | - | (9,360) | 19,105 | 9,488 |
| Vehicle - Chevrolet, Equinox, 1972 | 17,411 | - | (5,276) | 12,135 | 5,348 |
| Vehicle - Chevrolet, Equinox, 3369 | 17,913 | - | (5,290) | 12,623 | 5,361 |
| Vehicle - Chevrolet, Silverado 2500HD, 6528 | 28,070 | - | (7,885) | 20,185 | 7,992 |
| Vehicle - Chevrolet, Silverado 1500, 8024 | 133,587 | - | (35,779) | 97,808 | 36,266 |
| Vehicle - Chevrolet, Silverado 1500, 0380 | 29,334 | - | (6,887) | 22,447 | 6,983 |
| Vehicle - Chevrolet, Malibu , 3968 | 16,669 | - | (3,757) | 12,912 | 3,810 |
| Equipment - Caterpillar, 160M3 AWD Motor Graders (2) | 211,907 | - | (50,628) | 161,279 | 52,163 |
| Equipment - Cat Motorgrader | - | 230,337 | (48,605) | 181,732 | 41,987 |
| SW Equipment - Cat D6 Track Type Tractor | - | 420,867 | (93,233) | 327,634 | 75,577 |
| Equipment - Cat 950 GC Loader | - | 118,276 | (41,118) | 77,158 | 37,600 |
| 911 Land (Egan) - Cell TOWERS, Bannock | 18,332 | - | (966) | 17,366 | 979 |
| Leases Payable Total | \$ 1,302,803 | \$ 769,480 | \$ (732,087) | \$ 1,340,196 | \$ 532,914 |

Future minimum lease payments as of September 30, 2023 are:

| Year Ending Sept 30 | Principal | Interest | Total Lease Payment |
|----------------------------|---------------------|------------------|--------------------------------|
| 2024 | \$ 532,922 | \$ 42,584 | \$ 575,506 |
| 2025 | 422,873 | 26,773 | 449,646 |
| 2026 | 230,028 | 14,696 | 244,724 |
| 2027 | 141,009 | 6,883 | 147,892 |
| 2028 | 1,033 | 167 | 1,200 |
| 2029-2033 | 5,381 | 619 | 6,000 |
| 2034-2038 | 5,757 | 243 | 6,000 |
| 2039-2043 | 1,202 | 1 | 1,203 |
| 2044-2048 | - | - | - |
| Total | \$ 1,340,205 | \$ 91,966 | \$ 1,432,171 |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

F. Long-Term Liabilities

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|----------------------|-------------------|-----------------------|----------------------|------------------------|
| Governmental Activities: | | | | | |
| Net Pension Liability (Asset) | \$ 20,126,220 | \$ - | \$ (764,897) | \$ 19,361,323 | \$ - |
| Lease Liabilities | 922,007 | 348,613 | (425,212) | 845,408 | 355,794 |
| Financed Purchases | 576,502 | 80,404 | - | 656,906 | 179,458 |
| Compensated Absences | 4,111,976 | - | (1,943,673) | 2,168,303 | 1,257,616 |
| Other Post Employment Benefits | 4,362,934 | - | (154,511) | 4,208,423 | - |
| Governmental Activity Long-term Liabilities | <u>\$ 30,099,639</u> | <u>\$ 429,017</u> | <u>\$ (3,288,293)</u> | <u>\$ 27,240,363</u> | <u>\$ 1,792,868</u> |
| Business-Type Activities: | | | | | |
| Compensated Absences | \$ 62,704 | \$ 4,027 | \$ - | \$ 66,731 | \$ 42,215 |
| Lease Liabilities | 380,796 | 420,867 | (306,866) | 494,797 | 177,128 |
| Financed Purchases | 365,362 | - | (48,788) | 316,574 | 51,672 |
| Landfill Closure | 6,749,765 | - | (816,490) | 5,933,275 | 115,325 |
| Net Pension Liability (Asset) | 438,184 | - | (18,956) | 419,228 | - |
| Business-Type Activity Long-term Liabilities | <u>\$ 7,996,811</u> | <u>\$ 424,894</u> | <u>\$ (1,191,100)</u> | <u>\$ 7,230,605</u> | <u>\$ 386,340</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, Solid Waste Proprietary Fund and Bannock County Events Proprietary Fund. Other liabilities are liquidated by the fund in which incurred.

Financed Purchases

The following schedule details debt service requirements to maturity for the County's financed purchases on September 30, 2023.

| Year | <u>Governmental Activities</u> | | | <u>Business-Type Activities</u> | | |
|-------|--------------------------------|------------------|-------------------|---------------------------------|------------------|-------------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2024 | 179,438 | 12,144 | 191,582 | 51,672 | 11,512 | 63,184 |
| 2025 | 182,642 | 8,939 | 191,581 | 264,902 | 10,099 | 275,001 |
| 2026 | 128,699 | 5,676 | 134,375 | - | - | - |
| 2027 | 166,107 | 3,142 | 169,249 | - | - | - |
| Total | <u>\$ 656,886</u> | <u>\$ 29,901</u> | <u>\$ 686,787</u> | <u>\$ 316,574</u> | <u>\$ 21,611</u> | <u>\$ 338,185</u> |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

G. 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 District | Grant Funds | NonMajor Funds |
| Fund Balances | | | | | | |
| Assigned for: | | | | | | |
| Law Enforcement..... | \$ - | \$ 8,683,349 | \$ - | \$ - | - | \$ - |
| Attorney Services..... | - | 1,308,318 | - | - | - | 850,000 |
| Road Maintenance..... | - | - | 2,747,024 | - | - | - |
| Health/Human Programs..... | - | - | - | 1,700,000 | - | 250,000 |
| Capital Purchases..... | - | 800,000 | 3,200,000 | 1,493,851 | - | 1,661,575 |
| Bldg/Maintenance..... | 1,000,000 | - | - | - | - | - |
| Legal | 400,000 | - | - | - | - | - |
| Noxious Weed..... | - | - | - | - | - | 154,000 |
| District Court..... | - | - | - | - | - | 1,916,000 |
| County Recreation..... | 260,522 | - | - | - | - | 1,558,712 |
| General Gov't Operations..... | 1,145,293 | - | - | - | - | 1,476,666 |
| Total | \$ 2,805,815 | \$ 10,791,667 | \$ 5,947,024 | \$ 3,193,851 | \$ - | \$ 7,866,953 |

Unassigned - This amount also reflects the residual net resources or total fund balance in excess of the other classifications, also know 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, 2023

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 2014 to date are below:

| <u>Fiscal Year</u> | <u>Beginning Liability</u> | <u>Current Year Claims & Changes in Estimates</u> | <u>Claim Payments</u> | <u>Ending Liability</u> |
|--------------------|----------------------------|---|-----------------------|-------------------------|
| 2014 | \$325,000 | \$ 4,779,302 | \$ (4,779,302) | \$ 325,000 |
| 2015 | 325,000 | 5,507,850 | (5,407,850) | 425,000 |
| 2016 | 425,000 | 5,289,881 | (5,364,881) | 350,000 |
| 2017 | 350,000 | 5,563,258 | (5,603,258) | 310,000 |
| 2018 | 310,000 | 5,504,250 | (5,414,250) | 400,000 |
| 2019 | 400,000 | 7,076,458 | (7,126,458) | 350,000 |
| 2020 | 350,000 | 6,772,499 | (6,472,499) | 650,000 |
| 2021 | 650,000 | 7,640,432 | (7,690,432) | 600,000 |
| 2022 | 600,000 | 7,535,717 | (7,385,717) | 750,000 |
| 2023 | 750,000 | 9,004,352 | (9,004,352) | 750,000 |

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 \$750,000 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.

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, 2023

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters as of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate 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 \$2,546,892 for the year ended September 30, 2023.

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

At September 30, 2023, 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, 2023, 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, 2023, Bannock County's proportion was .49566985 percent.

For the year ended, September 30, 2023, Bannock County recognized pension expense (revenue) of (\$5,302,443). At September 30, 2023, 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. | \$ 3,390,536 | \$ - |
| Changes in assumptions or other inputs. | 1,958,691 | - |
| Net difference between projected and actual earnings on pension plan investments. | 1,856,696 | - |
| 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. | 593,702 | - |
| Total | \$ 7,799,625 | \$ - |

\$593,702 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, 2023 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023.

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) |
|----------------------------|----------------------|
| 2024 | \$ 2,562,583 |
| 2025 | 1,204,228 |
| 2026 | 3,745,414 |
| 2027 | (306,996) |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

Actuarial Assumptions

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

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

| | |
|---|---|
| ▪ General Employees and All Beneficiaries - Males | Pub-2010 General Tables, increased 11%. |
| ▪ General Employees and All Beneficiaries - Females | Pub-2010 General Tables, increased 21%. |
| ▪ Fire & Police - Males | Pub-2010 Safety Tables, increased 21%. |
| ▪ Fire & Police - Females | Pub-2010 Safety Tables, increased 26%. |

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 2023.

| Asset Class | Target Allocation | Sick Leave |
|----------------------|--------------------------|-------------------|
| Fixed Income | 30.00% | 50.00% |
| US/Global Equity | 55.00% | 39.30% |
| International Equity | 15.00% | 10.70% |

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

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% \$ 35,576,135 | 6.35% \$19,780,551 | 7.35% \$6,870,623 |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the Pension Plan

At September 30, 2023, 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 5,400,413 tons for 2 and 4 cells. The current percentage used to date is estimated at 98.9% of capacity for cell 2 and 53.9% 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, 2023, would be \$5,933,275. Closure and post closure costs remaining to be recognized over the remaining estimated useful life would be \$1,028,421. 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 six months for cell 4. Cell 4 is undergoing an expansion that will add 20 years of air space and 6 years of lined space.

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, 2023.

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.

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.

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

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, 2022 the plan membership data is as follows:

| | |
|---------------------|------------|
| Active employees | 389 |
| Retirees or Spouses | 28 |
| | <u>417</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 2023 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, 2022 and a measurement date as of October 1, 2022. 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% Use service graded table, ranges from 3% to 10.25% |
| Inflation | 2.5% |
| Municipal bond rate | 4.4% (estimate yield of 20 years. AA Rated Municipal Bond) |
| Healthcare cost trend rates | 6.25% decreasing to 5.0% then 4.0% |
| Mortality | Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2021 Generational Improvement Scale |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

| | <u>FYE 9/30/23</u> | <u>FYE 9/30/22</u> | <u>FYE 9/30/21</u> | <u>FYE 9/30/20</u> | <u>FYE 9/30/2019</u> |
|--|--------------------|--------------------|--------------------|--------------------|----------------------|
| Total OPEB Liability | \$ 4,208,423 | \$ 4,362,934 | \$ 4,283,141 | \$ 2,808,963 | \$ 2,481,134 |
| Covered Employee Payroll | \$ 22,942,858 | \$ 20,761,138 | \$ 20,107,640 | \$ 16,694,397 | \$ 16,208,152 |
| Total OPEB Liability as a % of Covered Employee Payroll | 18.0% | 21.0% | 21.0% | 17.0% | 15.0% |
| Discount Rate | 4.40% | 2.3% | 2.3% | 2.3% | 3.9% |

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

None.

Discount Rate - The discount rate used to measure the OPEB liability was 4.4% (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

| | <u>Total OPEB Liability</u> |
|--|---------------------------------|
| Total OPEB Liability beginning of measurement year | \$ 4,362,934 |
| Service cost | 173,198 |
| Interest cost | 101,527 |
| Difference between Expected and Actual experience | 535,866 |
| Assumption changes | (719,894) |
| Benefit payments | (245,208) |
| Net change in total OPEB liability | (154,511) |
| Total OPEB end of measurement year | <u>\$ 4,208,423</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 4.4% | 1% Increase |
|----------------------|--------------|----------------------------|--------------|
| Total OPEB liability | \$ 4,549,328 | \$ 4,208,423 | \$ 3,894,623 |

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 | \$ 3,810,219 | \$ 4,208,423 | \$ 4,676,379 |
| <u>OPEB Expense</u> | <u>Oct. 1, 2022 to Sept. 30, 2023</u> | | |
| Service Cost | \$173,198 | | |
| Interest on Total OPEB Liability | 101,527 | | |
| Liability gain/loss | 264,486 | | |
| Effect of Assumption, changes or inputs | (29,887) | | |
| Total | <u>\$509,324</u> | | |

BANNOCK COUNTY, IDAHO
Notes to Financial Statements - Continued
September 30, 2023

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

| Type | Original Amount | Date Established | Original Years | Amount Recognized | Deferred Outflows | Deferred Inflows |
|---------------------------------------|---------------------|------------------|----------------|---------------------|-------------------|---------------------|
| Difference between expected to actual | \$ 442,259 | 10/1/2018 | 7 | \$ (63,179) | \$ 126,359 | \$ - |
| Changes in Assumption | (64,597) | 10/1/2018 | 7 | 9,228 | - | (18,457) |
| Difference between expected to actual | - | 10/1/2019 | 7 | - | - | - |
| Changes in Assumption | 189,184 | 10/1/2019 | 7 | (27,026) | 81,080 | - |
| Difference between expected to actual | 873,265 | 10/1/2020 | 7 | (124,753) | 499,006 | - |
| Changes in Assumption | 386,098 | 10/1/2020 | 7 | (55,157) | 220,627 | - |
| Difference between expected to actual | 535,366 | 10/1/2021 | 7 | (76,553) | 459,348 | - |
| Changes in Assumption | (719,894) | 10/1/2021 | 7 | (102,842) | - | (617,047) |
| Total | <u>\$ 1,641,681</u> | | | <u>\$ (440,282)</u> | <u>1,386,420</u> | <u>\$ (635,504)</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 |
|-------------------------|-----------|
| 2024 | \$234,599 |
| 2025 | 234,604 |
| 2026 | 180,643 |
| 2027 | 153,614 |
| 2028 | (26,289) |
| 2029 | (26,294) |
| Thereafter | - |

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, 2023

H. Tax Abatements

Bannock County had three tax abatements for companies that qualify for the State of Idaho property tax exemption associated with Idaho Statue 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 value exemption for a rolling 5 years.

| | | |
|----------|---|---|
| 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) |
| | | 2021= \$39,305,102 value exemption or \$652,008 property tax total (\$195,471 Bannock County portion) |
| | | 2022= \$16,699,049 value exemption or \$188,911 property tax total (\$59,621 Bannock County portion) |

ON Semiconductors - 75% assessed value exemption for a rolling 5 years.

| | | |
|----------|---|---|
| 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) |
| | | 2021= \$28,265,054 value exemption or \$468,871 property tax total (\$140,567 Bannock County portion) |
| | | 2022= \$15,249,692 value exemption or \$172,514 property tax total (\$54,446 Bannock County portion) |

Great Western Malting - 75% assessed value exemption for a rolling 5 years.

| | | |
|----------|---|---|
| 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) |
| | | 2021= \$81,667,546 value exemption or \$1,354,732 property tax total (\$406,147 Bannock County portion) |
| | | 2022= \$73,956,403 value exemption or \$836,643 property tax total (\$264,047 Bannock County portion) |



This page contains no financial information.

**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, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget - Positive (Negative) |
|--|--------------------------------|---------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ 9,840,879 | \$ 9,840,879 | \$ 9,781,900 | \$ (58,979) |
| Sales Tax | 550,492 | 550,492 | 973,148 | 422,656 |
| Revenue Sharing | 800,000 | 800,000 | 1,743,359 | 943,359 |
| Liquor Apportionment | 675,000 | 675,000 | 788,926 | 113,926 |
| Cigarette Tax | 174,972 | 174,972 | 199,606 | 24,634 |
| Replacement Monies | 153,437 | 153,437 | 183,351 | 29,914 |
| Other General Tax | - | - | - | - |
| Licenses and Permits | 472,200 | 472,200 | 739,587 | 267,387 |
| Charges for Services | 8,051,848 | 8,861,048 | 8,846,188 | (14,860) |
| Interest on Delinquent Taxes | 26,750 | 26,750 | 46,294 | 19,544 |
| Intergovernmental - Program Specific | 381,500 | 381,500 | 535,635 | 154,135 |
| Investment Income (Loss) | 100,000 | 100,000 | 3,030,069 | 2,930,069 |
| Fines and Costs | 500 | 500 | 5,756 | 5,256 |
| Miscellaneous Revenue | 250,000 | 250,000 | 128,762 | (121,238) |
| Total Revenue | <u>21,477,578</u> | <u>22,286,778</u> | <u>27,002,581</u> | <u>4,715,803</u> |
| EXPENDITURES | | | | |
| General Government: | | | | |
| Commissioners | | | | |
| Current: | | | | |
| Personnel Services | 356,150 | 356,630 | 353,184 | 3,446 |
| Personnel Benefits | 142,226 | 142,226 | 134,404 | 7,822 |
| Contractual and Other | 66,270 | 65,790 | 47,612 | 18,178 |
| Capital Outlay | - | - | - | - |
| Total Commissioners | <u>564,646</u> | <u>564,646</u> | <u>535,200</u> | <u>29,446</u> |
| Clerk-Auditor-Recorder | | | | |
| Current: | | | | |
| Personnel Services | 1,009,483 | 1,009,483 | 933,051 | 76,432 |
| Personnel Benefits | 431,398 | 431,398 | 397,077 | 34,321 |
| Contractual and Other | 374,520 | 399,520 | 303,449 | 96,071 |
| Capital Outlay | 35,000 | 10,000 | - | 10,000 |
| Total Clerk-Auditor-Recorder | <u>1,850,401</u> | <u>1,850,401</u> | <u>1,633,577</u> | <u>216,824</u> |
| Assessor | | | | |
| Personnel Services | 422,941 | 422,941 | 347,456 | 75,485 |
| Personnel Benefits | 222,742 | 222,742 | 202,393 | 20,349 |
| Contractual and Other | 36,100 | 36,100 | 31,003 | 5,097 |
| Total Assessor | <u>681,783</u> | <u>681,783</u> | <u>580,852</u> | <u>100,931</u> |
| Treasurer | | | | |
| Current: | | | | |
| Personnel Services | 318,972 | 318,972 | 318,570 | 402 |
| Personnel Benefits | 147,388 | 147,388 | 139,725 | 7,663 |
| Contractual and Other | 95,550 | 95,550 | 60,887 | 34,663 |
| Total Treasurer | <u>561,910</u> | <u>561,910</u> | <u>519,182</u> | <u>42,728</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, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u> |
| Courthouse and Grounds | | | | |
| Current: | | | | |
| Personnel Services | 349,635 | 300,630 | 282,148 | 18,482 |
| Personnel Benefits | 178,218 | 178,218 | 154,971 | 23,247 |
| Contractual and Other | 364,675 | 413,680 | 409,923 | 3,757 |
| Capital Outlay | - | - | - | - |
| Total Courthouse and Grounds | <u>892,528</u> | <u>892,528</u> | <u>847,042</u> | <u>45,486</u> |
| Contingency | | | | |
| Current: | | | | |
| Contractual and Other | 200,000 | 200,000 | 1,913 | 198,087 |
| Capital Outlay | - | - | - | - |
| Total Contingency | <u>200,000</u> | <u>200,000</u> | <u>1,913</u> | <u>198,087</u> |
| Data Processing | | | | |
| Current: | | | | |
| Personnel Services | 401,696 | 401,696 | 388,312 | 13,384 |
| Personnel Benefits | 165,655 | 165,655 | 154,007 | 11,648 |
| Contractual and Other | 480,438 | 480,438 | 479,472 | 966 |
| Capital Outlay | - | - | - | - |
| Total Data Processing | <u>1,047,789</u> | <u>1,047,789</u> | <u>1,021,791</u> | <u>25,998</u> |
| Planning and Development | | | | |
| Current: | | | | |
| Personnel Services | 386,133 | 386,133 | 385,450 | 683 |
| Personnel Benefits | 176,058 | 176,058 | 166,967 | 9,091 |
| Contractual and Other | 94,450 | 94,450 | 94,049 | 401 |
| Capital Outlay | - | - | - | - |
| Total Planning and Development | <u>656,641</u> | <u>656,641</u> | <u>646,466</u> | <u>10,175</u> |
| Health Insurance | | | | |
| Current: | | | | |
| Contractual and Other | <u>7,200,000</u> | <u>8,002,000</u> | <u>9,004,352</u> | <u>(1,002,352)</u> |
| Total Health Insurance | <u>7,200,000</u> | <u>8,002,000</u> | <u>9,004,352</u> | <u>(1,002,352)</u> |
| Human Resources | | | | |
| Current: | | | | |
| Personnel Services | 124,423 | 124,423 | 121,568 | 2,855 |
| Personnel Benefits | 55,111 | 55,111 | 49,606 | 5,505 |
| Contractual and Other | 4,500 | 4,500 | 4,449 | 51 |
| Capital Outlay | - | - | - | - |
| Total Human Resources | <u>184,034</u> | <u>184,034</u> | <u>175,623</u> | <u>8,411</u> |
| General Government Trusts | | | | |
| Current: | | | | |
| Contractual and Other | <u>593,918</u> | <u>593,918</u> | <u>269,763</u> | <u>324,155</u> |
| Total General Government Trusts | <u>593,918</u> | <u>593,918</u> | <u>269,763</u> | <u>324,155</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, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|-----------------------------------|-------------------------|--------------|----------------|-----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget -</u> |
| | | | | <u>Positive</u> |
| | | | | <u>(Negative)</u> |
| County Operations | | | | |
| Current: | | | | |
| Personnel Services | 255,559 | 323,059 | 309,097 | 13,962 |
| Personnel Benefits | 164,001 | 177,501 | 129,918 | 47,583 |
| Contractual and Other | 2,857,743 | 2,764,643 | 1,353,838 | 1,410,805 |
| Capital Outlay | - | - | - | - |
| Total County Operations | 3,277,303 | 3,265,203 | 1,792,853 | 1,472,350 |
| GIS | | | | |
| Current: | | | | |
| Personnel Services | 183,306 | 183,306 | 174,015 | 9,291 |
| Personnel Benefits | 78,954 | 78,954 | 71,936 | 7,018 |
| Contractual and Other | 71,650 | 71,650 | 43,850 | 27,800 |
| Total GIS | 333,910 | 333,910 | 289,801 | 44,109 |
| Liability Insurance | | | | |
| Current: | | | | |
| Contractual and Other | 565,000 | 565,000 | 553,905 | 11,095 |
| Total Liability Insurance | 565,000 | 565,000 | 553,905 | 11,095 |
| Debt Service: | | | | |
| Principal | 34,056 | 34,056 | 34,056 | - |
| Interest | 1,011 | 1,011 | 1,011 | - |
| Total Debt Service | 35,067 | 35,067 | 35,067 | - |
| Total General Government | 18,644,930 | 19,434,830 | 17,907,387 | 1,527,443 |
| Health: | | | | |
| Coroner | | | | |
| Current: | | | | |
| Personnel Services | 166,831 | 175,631 | 172,786 | 2,845 |
| Personnel Benefits | 60,858 | 64,158 | 60,164 | 3,994 |
| Contractual and Other | 115,100 | 115,100 | 113,514 | 1,586 |
| Total Coroner | 342,789 | 354,889 | 346,464 | 8,425 |
| Total Health | 342,789 | 354,889 | 346,464 | 8,425 |
| Agriculture: | | | | |
| Agriculture Extension | | | | |
| Current: | | | | |
| Personnel Services | 39,604 | 39,604 | 32,210 | 7,394 |
| Personnel Benefits | 21,572 | 21,572 | 19,265 | 2,307 |
| Contractual and Other | 40,000 | 40,000 | 38,578 | 1,422 |
| Total Agriculture Extension | 101,176 | 101,176 | 90,053 | 11,123 |
| Total Agriculture | 101,176 | 101,176 | 90,053 | 11,123 |
| Public Safety: | | | | |
| Sheriff/Jail | | | | |
| Current: | | | | |
| Contractual and Other | 750,000 | 750,000 | 87,839 | 662,161 |
| Capital Outlay | - | - | 47,934 | (47,934) |
| Total Sheriff/Jail | 750,000 | 750,000 | 135,773 | 614,227 |
| Total Public Safety | 750,000 | 750,000 | 135,773 | 614,227 |

(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, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget - Positive (Negative) |
|--|--------------------------------|----------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | |
| Legal and Judicial: | | | | |
| Clerk of District Court | | | | |
| Current: | | | | |
| Personnel Services | 722,088 | 722,088 | 632,983 | 89,105 |
| Personnel Benefits | 385,529 | 385,529 | 354,545 | 30,984 |
| Contractual and Other | 5,000 | 5,000 | - | 5,000 |
| Total Clerk of District Court | <u>1,112,617</u> | <u>1,112,617</u> | <u>987,528</u> | <u>125,089</u> |
| Juvenile Probation | | | | |
| Current: | | | | |
| Personnel Services | 906,236 | 906,236 | 838,172 | 68,064 |
| Personnel Benefits | 381,461 | 381,461 | 350,503 | 30,958 |
| Contractual and Other | 10,000 | 10,000 | 10,000 | - |
| Total Juvenile Probation | <u>1,297,697</u> | <u>1,297,697</u> | <u>1,198,675</u> | <u>99,022</u> |
| Juvenile Probation Trusts | | | | |
| Current: | | | | |
| Contractual and Other | 102,320 | 102,320 | 51,906 | 50,414 |
| Total Juvenile Probation Trust | <u>102,320</u> | <u>102,320</u> | <u>51,906</u> | <u>50,414</u> |
| Adult Probation | | | | |
| Current: | | | | |
| Personnel Services | 549,225 | 555,225 | 550,408 | 4,817 |
| Personnel Benefits | 254,195 | 255,395 | 240,794 | 14,601 |
| Contractual and Other | 22,690 | 22,690 | 12,729 | 9,961 |
| Capital Outlay | - | - | - | - |
| Total Adult Probation | <u>826,110</u> | <u>833,310</u> | <u>803,931</u> | <u>29,379</u> |
| Total Legal and Judicial | <u>3,338,744</u> | <u>3,345,944</u> | <u>3,042,040</u> | <u>303,904</u> |
| Total Expenditures | <u>23,177,639</u> | <u>23,986,839</u> | <u>21,521,717</u> | <u>2,465,122</u> |
| Excess Revenues (Expenditures) | <u>(1,700,061)</u> | <u>(1,700,061)</u> | <u>5,480,864</u> | <u>7,180,925</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Issuance of Debt | - | - | - | - |
| Transfers In (Out) | <u>(345,308)</u> | <u>(345,308)</u> | <u>(345,308)</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>(345,308)</u> | <u>(345,308)</u> | <u>(345,308)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(2,045,369)</u> | <u>(2,045,369)</u> | <u>5,135,556</u> | <u>7,180,925</u> |
| FUND BALANCE, BEGINNING OF YEAR | <u>14,772,748</u> | <u>14,772,748</u> | <u>17,044,142</u> | <u>2,271,394</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 12,727,379</u> | <u>\$ 12,727,379</u> | <u>\$ 22,179,698</u> | <u>\$ 9,452,319</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, 2023

| | Original and Final Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|----------------------------------|-------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 10,817,844 | \$ 10,802,840 | \$ (15,004) |
| Sales Tax | 522,797 | 1,027,481 | 504,684 |
| Replacement Monies | 100,340 | 133,224 | 32,884 |
| Revenue Sharing | 2,500,000 | 2,500,000 | - |
| Interest on Delinquent Taxes | 45,000 | 63,501 | 18,501 |
| Licenses and Permits | 173,000 | 238,927 | 65,927 |
| Intergovernmental - Program Specific | 523,500 | 493,950 | (29,550) |
| Charges for Services | 895,200 | 1,263,781 | 368,581 |
| Fines and Court Costs | 16,000 | 24,999 | 8,999 |
| Miscellaneous Revenue | - | 18,278 | 18,278 |
| Total Revenue | 15,593,681 | 16,566,981 | 973,300 |
| EXPENDITURES | | | |
| Public Safety: | | | |
| Sheriff | | | |
| Current: | | | |
| Personnel Services | 3,455,565 | 3,214,493 | 241,072 |
| Personnel Benefits | 1,583,918 | 1,441,374 | 142,544 |
| Contractual and Other | 1,032,475 | 876,682 | 155,793 |
| Capital Outlay | - | - | - |
| Total Sheriff | 6,071,958 | 5,532,549 | 539,409 |
| Justice Fund Trusts | | | |
| Current: | | | |
| Contractual and Other | 32,246 | 35,626 | (3,380) |
| Capital Outlay | - | - | - |
| Total Justice Fund Trusts | 32,246 | 35,626 | (3,380) |
| Jail | | | |
| Current: | | | |
| Personnel Services | 3,604,021 | 3,209,921 | 394,100 |
| Personnel Benefits | 1,722,805 | 1,549,723 | 173,082 |
| Contractual and Other | 4,059,710 | 3,467,817 | 591,893 |
| Capital Outlay | - | - | - |
| Total Jail | 9,386,536 | 8,227,461 | 1,159,075 |
| Total Public Safety | 15,490,740 | 13,795,636 | 1,695,104 |
| Legal & Judicial: | | | |
| County Prosecutor | | | |
| Current: | | | |
| Personnel Services | 1,446,987 | 1,357,008 | 89,979 |
| Personnel Benefits | 601,677 | 548,416 | 53,261 |
| Contractual and Other | 148,130 | 84,058 | 64,072 |
| Total Prosecutor | 2,196,794 | 1,989,482 | 207,312 |

(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, 2023

| | <u>Original and Final Amounts</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|---|---------------------------|---|
| Justice Fund Trust | | | |
| Current: | | | |
| Contractual and Other | - | - | - |
| Total Justice Fund | - | - | - |
| Total Legal and Judicial | 2,196,794 | 1,989,482 | 207,312 |
| Total Expenditures | 17,687,534 | 15,785,118 | 1,902,416 |
| Excess Revenues (Expenditures) | (2,093,853) | 781,863 | 2,875,716 |
| FUND BALANCE, BEGINNING OF YEAR | 12,386,621 | 14,648,754 | 2,262,133 |
| FUND BALANCE, END OF YEAR | \$ 10,292,768 | \$ 15,430,617 | \$ 5,137,849 |

**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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 1,616,329 | \$ 1,644,167 | \$ 27,838 |
| Sales Taxes | 162,727 | 322,090 | 159,363 |
| Replacement Monies | 16,518 | 23,979 | 7,461 |
| Interest on Delinquent Taxes | 3,000 | 13,382 | 10,382 |
| Charges for Services | 479,975 | 592,186 | 112,211 |
| Highway Users | 3,625,000 | 3,851,748 | 226,748 |
| National Forest | 40,000 | 48,010 | 8,010 |
| Intergovernmental - Program Specific | 350,000 | 1,146,962 | 796,962 |
| Miscellaneous Revenue | - | 1,684 | 1,684 |
| Total Revenues | 6,293,549 | 7,644,208 | 1,350,659 |
| EXPENDITURES | | | |
| Road & Bridge | | | |
| Current: | | | |
| Personnel Services | 1,673,316 | 1,533,808 | 139,508 |
| Personnel Benefits | 873,125 | 784,920 | 88,205 |
| Contractual and Other | 3,304,961 | 3,118,444 | 186,517 |
| Capital Outlay | 100,000 | 348,613 | (248,613) |
| Total Road & Bridge | 5,951,402 | 5,785,785 | 165,617 |
| Engineer | | | |
| Current: | | | |
| Personnel Services | 105,502 | - | 105,502 |
| Personnel Benefits | 36,094 | 12,844 | 23,250 |
| Contractual and Other | 26,340 | 9,652 | 16,688 |
| Total Engineer | 167,936 | 22,496 | 145,440 |
| Debt Service: | | | |
| Principal | 369,089 | 369,089 | - |
| Interest | 17,311 | 17,311 | - |
| Total Debt Service | 386,400 | 386,400 | - |
| Total Expenditures | 6,505,738 | 6,194,681 | 311,057 |
| Excess Revenues (Expenditures) | (212,189) | 1,449,527 | 1,661,716 |
| Other Financing Sources (uses) | | | |
| Proceeds from Leases | - | 348,613 | 348,613 |
| Total Other Financing Sources (Uses) | - | 348,613 | 348,613 |
| Net Change in Fund Balance | (212,189) | 1,798,140 | 2,010,329 |
| FUND BALANCE, BEGINNING OF YEAR | 3,448,321 | 7,014,892 | 3,566,571 |
| FUND BALANCE, END OF YEAR | \$ 3,236,132 | \$ 8,813,032 | \$ 5,576,900 |

**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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|----------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 2,016,461 | \$ 2,012,668 | \$ (3,793) |
| Sales Tax | 57,487 | 146,560 | 89,073 |
| Replacement Monies | 23,087 | 29,217 | 6,130 |
| Interest on Delinquent Taxes | 5,000 | 11,432 | 6,432 |
| Intergovernmental - Program Specific | 15,000 | 20,464 | 5,464 |
| Investment Income (Loss) | 4,000 | 88,505 | 84,505 |
| Charges for Services | 2,010,000 | 2,294,604 | 284,604 |
| Miscellaneous | - | 1,316 | 1,316 |
| Total Revenues | <u>4,131,035</u> | <u>4,604,766</u> | <u>473,731</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 4,264,830 | 3,505,965 | 758,865 |
| Capital Outlay | <u>270,000</u> | <u>95,116</u> | <u>174,884</u> |
| Total Expenditures | <u>4,534,830</u> | <u>3,601,081</u> | <u>933,749</u> |
| Excess Revenues (Expenditures) | (403,795) | 1,003,685 | 1,407,480 |
| FUND BALANCE, BEGINNING OF YEAR | <u>2,950,381</u> | <u>3,250,717</u> | <u>300,336</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 2,546,586</u></u> | <u><u>\$ 4,254,402</u></u> | <u><u>\$ 1,707,816</u></u> |

**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, 2023

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|---------------------|---------------------|---|
| | Original | Final | Amounts | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental - Program Specific | \$ 22,261,502 | \$ 22,261,502 | \$ 9,901,756 | \$ (12,359,746) |
| Charges for Services | 86,000 | 86,000 | 167,270 | 81,270 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>22,347,502</u> | <u>22,347,502</u> | <u>10,069,026</u> | <u>(12,278,476)</u> |
| EXPENDITURES | | | | |
| Health: | | | | |
| Current: | | | | |
| Contractual and Other | 45,053 | 45,053 | 31,288 | 13,765 |
| Capital Outlay | 255,000 | 255,000 | 250,802 | 4,198 |
| Total Health | <u>300,053</u> | <u>300,053</u> | <u>282,090</u> | <u>17,963</u> |
| Culture and Recreation: | | | | |
| Current: | | | | |
| Contractual and Other | 6,588 | 6,588 | 6,167 | 421 |
| Capital Outlay | - | - | - | - |
| Total Culture and Recreation | <u>6,588</u> | <u>6,588</u> | <u>6,167</u> | <u>421</u> |
| General Government: | | | | |
| Current: | | | | |
| Contractual and Other | 13,348,675 | 13,348,675 | 2,590,802 | 10,757,873 |
| Capital Outlay | 2,832,500 | 2,832,500 | 2,166,820 | 665,680 |
| Total General Government | <u>16,181,175</u> | <u>16,181,175</u> | <u>4,757,622</u> | <u>11,423,553</u> |
| Public Safety: | | | | |
| Current: | | | | |
| Personnel Services | 37,941 | 37,941 | 41,407 | (3,466) |
| Personnel Benefits | 8,250 | 8,250 | 8,460 | (210) |
| Contractual and Other | 841,703 | 841,703 | 435,568 | 406,135 |
| Capital Outlay | 157,436 | 157,436 | 157,437 | (1) |
| Total Public Safety | <u>1,045,330</u> | <u>1,045,330</u> | <u>642,872</u> | <u>402,458</u> |
| Legal and Judicial: | | | | |
| Current: | | | | |
| Personnel Services | 1,412,487 | 1,383,487 | 1,195,688 | 187,799 |
| Personnel Benefits | 629,992 | 629,992 | 556,573 | 73,419 |
| Contractual and Other | 3,852,061 | 3,881,061 | 2,017,820 | 1,863,241 |
| Capital Outlay | - | - | 1,222,380 | (1,222,380) |
| Total Legal and Judicial | <u>5,894,540</u> | <u>5,894,540</u> | <u>4,992,461</u> | <u>902,079</u> |
| Roads: | | | | |
| Current: | | | | |
| Personal Services | - | - | - | - |
| Personal Benefits | - | - | 111 | (111) |
| Contractual and Other | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Roads | <u>-</u> | <u>-</u> | <u>111</u> | <u>(111)</u> |
| Total All Expenditures | <u>23,427,686</u> | <u>23,427,686</u> | <u>10,681,323</u> | <u>12,746,363</u> |
| Excess Revenues (Expenditures) | (1,080,184) | (1,080,184) | (612,297) | 467,887 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In (Out) | - | - | - | - |
| Net Change In Fund Balance | (1,080,184) | (1,080,184) | (612,297) | 467,887 |
| FUND BALANCE, BEGINNING OF YEAR | <u>2,526,895</u> | <u>2,526,895</u> | <u>2,526,895</u> | <u>-</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 1,446,711</u> | <u>\$ 1,446,711</u> | <u>\$ 1,914,598</u> | <u>\$ 467,887</u> |

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

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---------------|---------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|
| Employer's portion of net pension liability (asset) | 0.004956699 | 0.005221038 | 0.005161554 | 0.005379424 | 0.005281272 | 0.005345184 | 0.005444277 | 0.00566255 | 0.005783553 |
| Employer's proportionate share of the net pension liability (asset) | \$ 19,776,560 | \$ 20,564,404 | \$ (407,649) | \$ 12,491,734 | \$ 6,028,425 | \$ 7,884,240 | \$ 8,557,468 | \$11,478,859 | \$ 7,615,998 |
| Employer's covered employee payroll | 20,648,301 | 20,494,887 | 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 employee payroll. | 95.78% | 100.34% | 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) | 83.83% | 83.09% | 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, 2023.

| | Schedule of Employer Contributions PERSI -- Base Plan | | | | | | | | |
|--|--|--------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|
| County Fiscal Year | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Statutorily required contribution | \$ 2,546,892 | \$ 2,487,390 | \$ 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 | (2,546,892) | (2,487,390) | (2,327,610) | (2,316,585) | (2,060,123) | (2,075,757) | (1,835,876) | (1,900,408) | (1,857,912) |
| Contribution (deficiency) excess | - | - | - | - | - | - | - | - | 33,899 |
| Employer's covered employee payroll | 20,775,961 | 19,984,545 | \$ 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 employee payroll | 12.25% | 12.45% | 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, 2023.

| | Schedule of Changes in Total OPEB Liability and Related Ratios Last 10-Fiscal Years* | | | | | |
|--|---|---------------|---------------|---------------|---------------|---------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
| Total OPEB Liability beginning | \$ 4,362,934 | \$ 4,283,141 | \$ 2,808,963 | \$ 2,481,134 | \$ 1,989,916 | \$ 1,889,969 |
| Service cost | 173,198 | 254,175 | 246,174 | 143,291 | 115,322 | 98,830 |
| Interest on total OPEB liability | 101,527 | 101,207 | 89,849 | 100,325 | 72,397 | 68,440 |
| Benefit payments | (245,208) | - | 873,265 | (104,971) | (74,163) | (67,323) |
| Difference between expected and actual experience | 535,866 | - | 386,098 | - | 442,259 | - |
| Assumption changes | (719,894) | (275,589) | (121,208) | 189,184 | (64,597) | - |
| Net change in total OPEB Liability | (154,511) | 79,793 | 1,474,178 | 327,829 | 491,218 | 99,947 |
| Total OPEB liability-ending | \$ 4,208,423 | \$ 4,362,934 | \$ 4,283,141 | \$ 2,808,963 | \$ 2,481,134 | \$ 1,989,916 |
| Covered payroll | \$ 22,942,858 | \$ 20,761,138 | \$ 20,107,640 | \$ 16,694,397 | \$ 16,208,152 | \$ 16,132,798 |
| Total OPEB liability as a percentage of covered employee payroll | 18.0% | 21.0% | 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, no 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, 2023

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, \$4,695,282 of appropriations was amended within departments by Commission resolution.

The following departments overspent their budgeted appropriations: Within the General Fund, the Health Insurance Fund overspent by \$1,002,352; this overage was covered by revenues. Within the Justice Fund, the Justice Fund Trust overspent by \$3,380, revenues in the fund covered the expenditure. Within the Grants Fund, the Road and Bridge Grant overspent by \$111; revenues in the fund covered the expenditure. Within the Fair District Fund, budget was overspent by \$3; there were sufficient revenues to cover the expenditures. Within the Health District Fund, budget was overspent by \$359, this overage was covered by revenues. Within the Historical Society Fund, budget was overspent by \$11, the overage was covered by revenues. Within the Parks and Recreation Fund, the trust overspend by \$88,861, there were sufficient revenues to cover the expenditures.



Gibson Jack Trail

Photo by Dan Kendall

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: | 0.000205397 |

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: | 0.000001192 |

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

| | |
|-------------------|-------------|
| Maximum tax levy: | 0.000100000 |
| Current tax levy: | 0.000019445 |

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: | 0.000041031 |

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: | 0.000128496 |

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: | 0.000014182 |

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: | 0.000000000 |

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: | 0.000096461 |

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: | 0.000170077 |

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: | 0.000024759 |

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: | 0.000041656 |

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: | 0.000020347 |

(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*

Opioid Settlement- This fund is used to account for monies received and expenditures incurred from opioid settlement funds. *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, 2023

| | Special Revenue Funds | | | |
|--|-----------------------|------------------|---------------------|-------------------|
| | District Court | Fair District | Fair Maintenance | Fair Exhibit |
| ASSETS | | | | |
| Cash and Investments | \$ 3,308,048 | \$ 9,904 | \$ 306,389 | \$ 457,141 |
| Inventory | - | - | - | - |
| Intergovernmental Receivables | 42,097 | 395 | 7,382 | 9,187 |
| Taxes Receivable | 38,744 | (2,319) | 3,068 | 10,261 |
| Fees Receivable | - | - | - | - |
| Prepaid Assets | - | - | - | - |
| Total Assets | <u>\$ 3,388,889</u> | <u>\$ 7,980</u> | <u>\$ 316,839</u> | <u>\$ 476,589</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 44,982 | \$ - | \$ 1,019 | \$ 14,263 |
| Direct Deposit Payable | 67,205 | - | - | 4,263 |
| Prepaid Revenue | - | - | - | - |
| Total Liabilities | <u>112,187</u> | <u>-</u> | <u>1,019</u> | <u>18,526</u> |
| Deferred Inflows: | | | | |
| Unavailable Property Taxes | 33,321 | 1,994 | 2,638 | 8,824 |
| Taxes Received in Advance | 12,823 | 77 | 697 | 2,754 |
| Total Deferred Inflows | <u>46,144</u> | <u>2,071</u> | <u>3,335</u> | <u>11,578</u> |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories | - | - | - | - |
| Restricted: | | | | |
| Grants | - | - | - | - |
| Funding source restrictions | - | - | - | - |
| Committed for: | | | | |
| Funds Held for Minimum Balance | 969,167 | 1,477 | 78,121 | 111,621 |
| Assigned for: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Health and Welfare | - | - | - | - |
| Culture and Recreation | - | 4,432 | 234,364 | 334,864 |
| Agriculture | - | - | - | - |
| Legal and Judicial | 2,261,391 | - | - | - |
| Total Fund Balances | <u>3,230,558</u> | <u>5,909</u> | <u>312,485</u> | <u>446,485</u> |
| Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 3,388,889</u> | <u>\$ 7,980</u> | <u>\$ 316,839</u> | <u>\$ 476,589</u> |

(Continued)

Special Revenue Funds

| Health District | Historical Society | Indigent | Junior College | Parks & Recreation | Appraisal |
|--------------------|-----------------------|---------------------|-------------------|-----------------------|---------------------|
| \$ 227,328 | \$ 50,749 | \$ 2,223,530 | \$ 76,088 | \$ 1,601,098 | \$ 1,242,135 |
| - | - | - | - | 3,652 | - |
| 27,588 | 3,315 | 25,159 | 572 | 14,010 | 35,150 |
| 22,183 | 2,640 | 20,166 | - | 16,285 | 32,237 |
| - | - | - | - | 6,986 | - |
| - | - | - | - | - | - |
| <u>\$ 277,099</u> | <u>\$ 56,704</u> | <u>\$ 2,268,855</u> | <u>\$ 76,660</u> | <u>\$ 1,642,031</u> | <u>\$ 1,309,522</u> |
| | | | | | |
| \$ - | \$ 3,500 | \$ 53,303 | \$ 300 | \$ 125,857 | \$ 5,902 |
| - | - | 50,805 | - | 23,782 | 38,720 |
| - | - | - | - | - | - |
| - | 3,500 | 104,108 | 300 | 149,639 | 44,622 |
| 19,077 | 2,270 | 17,343 | - | 14,005 | 27,724 |
| 8,532 | 718 | - | - | 6,471 | 12,443 |
| 27,609 | 2,988 | 17,343 | - | 20,476 | 40,167 |
| - | - | - | - | 3,652 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 62,373 | 12,554 | 644,221 | 19,090 | 367,979 | 306,183 |
| - | - | - | - | - | 918,550 |
| - | - | - | - | - | - |
| 187,117 | - | - | - | - | - |
| - | 37,662 | - | 57,270 | 1,100,285 | - |
| - | - | - | - | - | - |
| - | - | 1,503,183 | - | - | - |
| <u>249,490</u> | <u>50,216</u> | <u>2,147,404</u> | <u>76,360</u> | <u>1,471,916</u> | <u>1,224,733</u> |
| <u>\$ 277,099</u> | <u>\$ 56,704</u> | <u>\$ 2,268,855</u> | <u>\$ 76,660</u> | <u>\$ 1,642,031</u> | <u>\$ 1,309,522</u> |
| (Continued) | | | | | |

BANNOCK COUNTY, IDAHO

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - (CONTINUED)**

September 30, 2023

| | Special Revenue Funds | | | |
|--|-----------------------|-------------------|-----------------------|---------------------|
| | Veterans Memorial | Noxious Weed | Mosquito Abatement | PILT |
| ASSETS | | | | |
| Cash and Investments | \$ 290,977 | \$ 418,265 | \$ 180,766 | \$ 2,236,191 |
| Inventory | - | 251,101 | 54,622 | - |
| Intergovernmental Receivables | 5,054 | 11,399 | - | - |
| Taxes Receivables | 5,107 | 7,193 | 3,823 | - |
| Fees Receivable | - | - | - | - |
| Prepaid Assets | - | - | - | - |
| Total Assets | <u>\$ 301,138</u> | <u>\$ 687,958</u> | <u>\$ 239,211</u> | <u>\$ 2,236,191</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 4,391 | \$ 12,712 | \$ 2,223 | \$ 3,727 |
| Direct Deposit Payable | - | 5,386 | 1,383 | - |
| Prepaid Revenue | - | - | - | - |
| Total Liabilities | <u>4,391</u> | <u>18,098</u> | <u>3,606</u> | <u>3,727</u> |
| Deferred Inflows: | | | | |
| Unavailable Property Taxes | 4,392 | 6,186 | 3,288 | - |
| Taxes Received in Advance | 649 | 2,707 | 1,361 | - |
| Total Deferred Inflows | <u>5,041</u> | <u>8,893</u> | <u>4,649</u> | <u>-</u> |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories | - | 251,101 | 54,622 | - |
| Restricted: | | | | |
| Grants | - | - | - | - |
| Funding Source Restrictions | - | - | - | - |
| Committed for: | | | | |
| Funds Held for Minimum Balance | 72,926 | 165,242 | 57,739 | 1,674,348 |
| Assigned for: | | | | |
| General Government | - | - | - | 558,116 |
| Public Safety | - | - | - | - |
| Health and Welfare | - | - | 118,595 | - |
| Culture and Recreation | 218,780 | - | - | - |
| Agriculture | - | 244,624 | - | - |
| Legal and Judicial | - | - | - | - |
| Total Fund Balances | <u>291,706</u> | <u>660,967</u> | <u>230,956</u> | <u>2,232,464</u> |
| Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 301,138</u> | <u>\$ 687,958</u> | <u>\$ 239,211</u> | <u>\$ 2,236,191</u> |

(Continued)

| Special Revenue Funds | | | | |
|-----------------------|------------------|-------------------|-------------------|----------------------|
| Snowmobile | County Boat | Opiod Settlement | Juvenile Facility | 2023 Total |
| \$ 171,368 | \$ 35,895 | \$ 336,664 | \$ 786,484 | \$ 13,959,020 |
| - | - | - | - | 309,375 |
| - | - | - | 2,545 | 183,853 |
| - | - | - | - | 159,388 |
| - | - | - | - | 6,986 |
| - | - | - | - | - |
| <u>\$ 171,368</u> | <u>\$ 35,895</u> | <u>\$ 336,664</u> | <u>\$ 789,029</u> | <u>\$ 14,618,622</u> |
| | | | | |
| \$ 5,004 | \$ 17,734 | \$ - | \$ 3,327 | \$ 298,244 |
| - | - | - | 30,720 | 222,264 |
| - | - | - | - | - |
| <u>5,004</u> | <u>17,734</u> | <u>-</u> | <u>34,047</u> | <u>520,508</u> |
| | | | | |
| - | - | - | - | 141,062 |
| - | - | - | - | 49,232 |
| - | - | - | - | 190,294 |
| | | | | |
| - | - | - | - | 309,375 |
| - | - | - | - | - |
| - | - | 336,664 | 754,982 | 1,091,646 |
| 83,183 | 13,621 | - | - | 4,639,845 |
| - | - | - | - | 1,476,666 |
| - | - | - | - | - |
| - | - | - | - | 305,712 |
| 83,181 | 4,540 | - | - | 2,075,378 |
| - | - | - | - | 244,624 |
| - | - | - | - | 3,764,574 |
| <u>166,364</u> | <u>18,161</u> | <u>336,664</u> | <u>754,982</u> | <u>13,907,820</u> |
| | | | | |
| <u>\$ 171,368</u> | <u>\$ 35,895</u> | <u>\$ 336,664</u> | <u>\$ 789,029</u> | <u>\$ 14,618,622</u> |

BANNOCK COUNTY, IDAHO

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

For the Fiscal Year Ended September 30, 2023

| | District Court | Fair District | Fair Maintenance | Fair Exhibit | Health District |
|---|---------------------|------------------|---------------------|-------------------|--------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes..... | \$ 1,699,233 | \$ 9,367 | \$ 160,942 | \$ 336,146 | \$ 1,059,190 |
| Sales Tax..... | 153,730 | 1,495 | 28,140 | 32,768 | 101,184 |
| Liquor Tax..... | 434,361 | - | - | - | - |
| Replacement Monies..... | 19,223 | 140 | 5,593 | 5,449 | 9,255 |
| Interest on Delinquent Taxes..... | 9,644 | 340 | 948 | 1,706 | 4,980 |
| Interest on Investments..... | - | - | - | - | - |
| Licenses and Permits..... | - | - | - | - | - |
| Charges for Services..... | 143,002 | - | - | 79,751 | - |
| Intergovernmental - Program Specific..... | - | - | - | - | - |
| Intergovernmental - General..... | - | - | - | - | - |
| Fines and Court Costs..... | 697,019 | - | - | - | - |
| Miscellaneous..... | 14,470 | - | - | 20,267 | - |
| Total Revenues..... | 3,170,682 | 11,342 | 195,623 | 476,087 | 1,174,609 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government..... | - | - | - | - | - |
| Public Safety..... | - | - | - | - | - |
| Roads..... | - | - | - | - | - |
| Health..... | - | - | - | - | 1,122,766 |
| Welfare..... | - | - | - | - | - |
| Culture and Recreation..... | - | 11,003 | 48,394 | 432,060 | - |
| Agriculture..... | - | - | - | - | - |
| Legal and Judicial..... | 2,495,860 | - | - | - | - |
| Debt Service: | | | | | |
| Principal..... | - | - | - | - | - |
| Interest..... | - | - | - | - | - |
| Capital Outlay..... | - | - | 75,510 | - | - |
| Total Expenditures..... | 2,495,860 | 11,003 | 123,904 | 432,060 | 1,122,766 |
| Excess Revenues (Expenditures)..... | 674,822 | 339 | 71,719 | 44,027 | 51,843 |
| Other Financing Sources (Uses)..... | | | | | |
| Transfers In (Out)..... | - | - | - | - | - |
| Total Other Financing Sources (Uses)..... | - | - | - | - | - |
| Net Change in Fund Balance..... | 674,822 | 339 | 71,719 | 44,027 | 51,843 |
| FUND BALANCES, BEGINNING OF YEAR | 2,555,736 | 5,570 | 240,766 | 402,458 | 197,647 |
| FUND BALANCES, END OF YEAR..... | \$ 3,230,558 | \$ 5,909 | \$ 312,485 | \$ 446,485 | \$ 249,490 |

Special Revenue Funds

| Historical Society | Indigent | Junior College | Parks & Recreation | Appraisal | Veterans Memorial |
|-----------------------|--------------|-------------------|-----------------------|--------------|----------------------|
| \$ 117,220 | \$ 31,656 | \$ - | \$ 795,700 | \$ 1,407,995 | \$ 204,039 |
| 12,248 | 100,637 | 2,289 | 49,155 | 128,465 | 18,450 |
| - | - | - | - | - | - |
| 1,373 | 15,863 | - | 2,432 | 16,414 | 1,299 |
| 607 | 7,574 | - | 3,901 | 7,980 | 886 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 129,000 | - | 282,830 | - | - |
| - | 821,341 | - | - | - | - |
| - | - | - | - | - | - |
| - | 120,080 | - | - | - | - |
| - | - | 299 | 5,753 | - | - |
| 131,448 | 1,226,151 | 2,588 | 1,139,771 | 1,560,854 | 224,674 |
| - | - | - | - | 1,365,414 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2,677,214 | - | - | - | - |
| 125,268 | - | 20,700 | 1,254,252 | - | 103,143 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 11,501 | 10,566 | - |
| - | - | - | 228 | 411 | - |
| - | - | - | 31,014 | - | - |
| 125,268 | 2,677,214 | 20,700 | 1,296,995 | 1,376,391 | 103,143 |
| 6,180 | (1,451,063) | (18,112) | (157,224) | 184,463 | 121,531 |
| - | - | - | 345,308 | - | - |
| - | - | - | 345,308 | - | - |
| 6,180 | (1,451,063) | (18,112) | 188,084 | 184,463 | 121,531 |
| 44,036 | 3,598,467 | 94,472 | 1,283,832 | 1,040,270 | 170,175 |
| \$ 50,216 | \$ 2,147,404 | \$ 76,360 | \$ 1,471,916 | \$ 1,224,733 | \$ 291,706 |

BANNOCK COUNTY, IDAHO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - (CONTINUED)

For the Fiscal Year Ended September 30, 2023

| | Special Revenue Funds | | | |
|--|-----------------------|-----------------------|---------------------|-------------------|
| | Noxious Weed | Mosquito Abatement | PILT | Snowmobile |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes..... | \$ 343,938 | \$ 168,465 | \$ - | \$ - |
| Sales Tax | 42,622 | - | - | - |
| Liquor Tax..... | - | - | - | - |
| Replacement Monies | 5,209 | 3,317 | - | - |
| Interest on Delinquent Taxes..... | 1,711 | 938 | - | - |
| Interest on Investments | - | - | - | - |
| Licenses and Permits..... | - | - | - | - |
| Charges for Services | 15,838 | - | - | - |
| Intergovernmental - Program Specific..... | 6,970 | 19,500 | - | 37,500 |
| Intergovernmental - General..... | - | - | 1,132,328 | - |
| Fines and Court Costs..... | - | - | - | - |
| Miscellaneous..... | 629 | - | - | 1,937 |
| Total Revenues..... | 416,917 | 192,220 | 1,132,328 | 39,437 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government..... | - | - | 184,186 | - |
| Public Safety..... | - | - | - | - |
| Roads | - | - | - | - |
| Health | - | 198,525 | - | - |
| Welfare..... | - | - | - | - |
| Culture and Recreation | - | - | - | 29,607 |
| Agriculture | 392,287 | - | - | - |
| Legal and Judicial..... | - | - | - | - |
| Debt Service: | | | | |
| Principal..... | - | - | - | - |
| Interest..... | - | - | - | - |
| Capital Outlay..... | - | - | 200,201 | - |
| Total Expenditures..... | 392,287 | 198,525 | 384,387 | 29,607 |
| Excess Revenues (Expenditures)..... | 24,630 | (6,305) | 747,941 | 9,830 |
| Other Financing Sources (Uses) | | | | |
| Transfers In (Out)..... | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance | 24,630 | (6,305) | 747,941 | 9,830 |
| FUND BALANCES, BEGINNING OF YEAR . | 636,337 | 237,261 | 1,484,523 | 156,534 |
| FUND BALANCES, END OF YEAR..... | <u>\$ 660,967</u> | <u>\$ 230,956</u> | <u>\$ 2,232,464</u> | <u>\$ 166,364</u> |

Special Revenue Funds

| County Boat | Opioid Settlement | Juvenile Facility | 2023 Total |
|----------------|----------------------|----------------------|---------------|
| \$ - | \$ - | \$ - | \$ 6,333,891 |
| - | - | - | 671,183 |
| - | - | - | 434,361 |
| - | - | - | 85,567 |
| - | - | - | 41,215 |
| - | - | - | - |
| 22,151 | - | - | 22,151 |
| - | - | 1,017,547 | 1,667,968 |
| - | 290,793 | 29,155 | 1,205,259 |
| - | - | - | 1,132,328 |
| - | - | - | 817,099 |
| - | - | 19 | 43,374 |
| 22,151 | 290,793 | 1,046,721 | 12,454,396 |
| - | - | - | 1,549,600 |
| - | - | 1,215,272 | 1,215,272 |
| - | - | - | - |
| - | - | - | 1,321,291 |
| - | - | - | 2,677,214 |
| 17,734 | - | - | 2,042,161 |
| - | - | - | 392,287 |
| - | - | - | 2,495,860 |
| - | - | - | 22,067 |
| - | - | - | 639 |
| - | - | - | 306,725 |
| 17,734 | - | 1,215,272 | 12,023,116 |
| 4,417 | 290,793 | (168,551) | 431,280 |
| - | - | - | 345,308 |
| - | - | - | 345,308 |
| 4,417 | 290,793 | (168,551) | 776,588 |
| 13,744 | 45,871 | 923,533 | 13,131,232 |
| \$ 18,161 | \$ 336,664 | \$ 754,982 | \$ 13,907,820 |



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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 1,703,472 | \$ 1,699,233 | \$ (4,239) |
| Sales Tax | 79,063 | 153,730 | 74,667 |
| Liquor Apportionment | 140,000 | 434,361 | 294,361 |
| Replacement Monies | 14,045 | 19,223 | 5,178 |
| Interest on Delinquent Taxes | 5,000 | 9,644 | 4,644 |
| Charges for Services | 86,800 | 143,002 | 56,202 |
| Intergovernmental-Program Specific | - | - | - |
| Fines and Court Costs | 570,500 | 697,019 | 126,519 |
| Miscellaneous | - | 14,470 | 14,470 |
| Total Revenues | <u>2,598,880</u> | <u>3,170,682</u> | <u>571,802</u> |
| EXPENDITURES | | | |
| District Court | | | |
| Current: | | | |
| Personnel Services | 911,735 | 854,877 | 56,858 |
| Personnel Benefits | 429,384 | 400,211 | 29,173 |
| Contractual and Other | 278,950 | 281,752 | (2,802) |
| Capital Outlay | 60,000 | - | 60,000 |
| Total District Court | <u>1,680,069</u> | <u>1,536,840</u> | <u>143,229</u> |
| District Court Trusts | | | |
| Current: | | | |
| Contractual and Other | 107,366 | 30,012 | 77,354 |
| Total District Court Trusts | <u>107,366</u> | <u>30,012</u> | <u>77,354</u> |
| Security/Court Marshals | | | |
| Personnel Services | 650,586 | 614,020 | 36,566 |
| Personnel Benefits | 336,384 | 293,293 | 43,091 |
| Contractual and Other | 25,500 | 21,695 | 3,805 |
| Capital Outlay | 150,577 | - | 150,577 |
| Total Security/Court Marshals | <u>1,163,047</u> | <u>929,008</u> | <u>234,039</u> |
| Total Expenditures | <u>2,950,482</u> | <u>2,495,860</u> | <u>454,622</u> |
| Excess Revenues (Expenditures) | (351,602) | 674,822 | 1,026,424 |
| FUND BALANCE, BEGINNING OF YEAR . . . | <u>2,081,528</u> | <u>2,555,736</u> | <u>474,208</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 1,729,926</u> | <u>\$ 3,230,558</u> | <u>\$ 1,500,632</u> |

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, 2023

| | Orginal and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|---|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 9,883 | \$ 9,367 | \$ (516) |
| Sales Tax | 987 | 1,495 | 508 |
| Replacement Monies | 110 | 140 | 30 |
| Interest on Delinquent Taxes | 20 | 340 | 320 |
| Miscellaneous | - | - | - |
| Total Revenues | <u>11,000</u> | <u>11,342</u> | <u>342</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 11,000 | 11,003 | (3) |
| Capital Outlay | - | - | - |
| Total Expenditures | <u>11,000</u> | <u>11,003</u> | <u>(3)</u> |
| Excess Revenues (Expenditures) | - | 339 | 339 |
| FUND BALANCE, BEGINNING OF YEAR . . | <u>4,275</u> | <u>5,570</u> | <u>1,295</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 4,275</u></u> | <u><u>\$ 5,909</u></u> | <u><u>\$ 1,634</u></u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 161,266 | \$ 160,942 | \$ (324) |
| Sales Tax | 19,731 | 28,140 | 8,409 |
| Replacement Monies | 5,103 | 5,593 | 490 |
| Interest on Delinquent Taxes | 500 | 948 | 448 |
| Miscellaneous | - | - | - |
| Total Revenues | <u>186,600</u> | <u>195,623</u> | <u>9,023</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 151,600 | 48,394 | 103,206 |
| Capital Outlay | <u>120,000</u> | <u>75,510</u> | <u>44,490</u> |
| Total Expenditures | <u>271,600</u> | <u>123,904</u> | <u>147,696</u> |
| Excess Revenues (Expenditures) | (85,000) | 71,719 | 156,719 |
| FUND BALANCE, BEGINNING OF YEAR . . . | <u>229,342</u> | <u>240,766</u> | <u>11,424</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 144,342</u></u> | <u><u>\$ 312,485</u></u> | <u><u>\$ 168,143</u></u> |

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, 2023

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|-------------------|-------------------|---|
| | Original | Final | Amounts | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ 340,289 | \$ 340,289 | \$ 336,146 | \$ (4,143) |
| Sales Tax | 16,360 | 16,360 | 32,768 | 16,408 |
| Replacement Monies | 4,415 | 4,415 | 5,449 | 1,034 |
| Interest on Delinquent Taxes | 1,200 | 1,200 | 1,706 | 506 |
| Charges for Services | 20,900 | 58,900 | 79,751 | 20,851 |
| Intergovernmental-Program Specific | - | - | - | - |
| Miscellaneous Revenue | - | - | 20,267 | 20,267 |
| Total Revenues | <u>383,164</u> | <u>421,164</u> | <u>476,087</u> | <u>54,923</u> |
| EXPENDITURES | | | | |
| Fair Administration: | | | | |
| Current: | | | | |
| Personnel Services | 77,454 | 77,454 | 55,873 | 21,581 |
| Personnel Benefits | 37,749 | 37,749 | 22,162 | 15,587 |
| Contractual and Other | 22,000 | 22,000 | 13,112 | 8,888 |
| Capital Outlay | - | - | - | - |
| Total Administration | <u>137,203</u> | <u>137,203</u> | <u>91,147</u> | <u>46,056</u> |
| Fair: | | | | |
| Current: | | | | |
| Personnel Services | 6,500 | 6,500 | 6,490 | 10 |
| Personnel Benefits | 536 | 536 | 496 | 40 |
| Contractual and Other | 147,700 | 185,700 | 183,750 | 1,950 |
| Total South Fair | <u>154,736</u> | <u>192,736</u> | <u>190,736</u> | <u>2,000</u> |
| 4-H: | | | | |
| Current: | | | | |
| Personnel Services | 75,168 | 75,168 | 67,946 | 7,222 |
| Personnel Benefits | 40,997 | 40,997 | 38,527 | 2,470 |
| Contractual and Other | 35,060 | 35,060 | 41,078 | (6,018) |
| Total 4-H | <u>151,225</u> | <u>151,225</u> | <u>147,551</u> | <u>3,674</u> |
| Fair Trusts | | | | |
| Current: | | | | |
| Contractual and Other | 10,000 | 10,000 | 2,626 | 7,374 |
| Total Fair Trusts | <u>10,000</u> | <u>10,000</u> | <u>2,626</u> | <u>7,374</u> |
| Total Expenditures | <u>453,164</u> | <u>491,164</u> | <u>432,060</u> | <u>59,104</u> |
| Excess Revenues (Expenditures) | (70,000) | (70,000) | 44,027 | 114,027 |
| FUND BALANCE, BEGINNING OF YEAR | <u>339,019</u> | <u>339,019</u> | <u>402,458</u> | <u>63,439</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 269,019</u> | <u>\$ 269,019</u> | <u>\$ 446,485</u> | <u>\$ 177,466</u> |

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, 2023

| | Orginal and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|---|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 1,065,687 | \$ 1,059,190 | \$ (6,497) |
| Sales Tax | 47,705 | 101,184 | 53,479 |
| Replacement Monies | 6,015 | 9,255 | 3,240 |
| Interest on Delinquent Taxes | 3,000 | 4,980 | 1,980 |
| Intergovernmental | - | - | - |
| Miscellaneous | - | - | - |
| Total Revenues | <u>1,122,407</u> | <u>1,174,609</u> | <u>52,202</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | <u>1,122,407</u> | <u>1,122,766</u> | <u>(359)</u> |
| Total Expenditures | <u>1,122,407</u> | <u>1,122,766</u> | <u>(359)</u> |
| Excess Revenues (Expenditures) | - | 51,843 | 51,843 |
| FUND BALANCE, BEGINNING OF YEAR . . | <u>198,270</u> | <u>197,647</u> | <u>(623)</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 198,270</u></u> | <u><u>\$ 249,490</u></u> | <u><u>\$ 51,220</u></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, 2023

| | Orginal and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|---|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 117,621 | \$ 117,220 | \$ (401) |
| Sales Tax | 6,321 | 12,248 | 5,927 |
| Replacement Monies | 1,015 | 1,373 | 358 |
| Interest on Delinquent Taxes | 300 | 607 | 307 |
| Miscellaneous | - | - | - |
| Total Revenues | <u>125,257</u> | <u>131,448</u> | <u>6,191</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 125,257 | 125,268 | (11) |
| Capital Outlay | - | - | - |
| Total Expenditures | <u>125,257</u> | <u>125,268</u> | <u>(11)</u> |
| Excess Revenues (Expenditures) | - | 6,180 | 6,180 |
| FUND BALANCE, BEGINNING OF YEAR . . | <u>34,788</u> | <u>44,036</u> | <u>9,248</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 34,788</u></u> | <u><u>\$ 50,216</u></u> | <u><u>\$ 15,428</u></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, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|-------------------------|-------------------|---------------------|---|
| | Original | Final | Amounts | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes | \$ - | \$ - | \$ 31,656 | \$ 31,656 |
| Sales Tax | 100,637 | 100,637 | 100,637 | - |
| Replacement Monies | 15,863 | 15,863 | 15,863 | - |
| Intergovernmental-Program Specific | - | 140,000 | 821,341 | 681,341 |
| Interest on Delinquent Taxes | - | - | 7,574 | 7,574 |
| Charges for Services | 190,000 | 190,000 | 129,000 | (61,000) |
| Fines and Court Costs | 100,000 | 100,000 | 120,080 | 20,080 |
| Miscellaneous | - | - | - | - |
| Total Revenues | 406,500 | 546,500 | 1,226,151 | 679,651 |
| EXPENDITURES | | | | |
| Administration: | | | | |
| Current: | | | | |
| Personnel Services | 66,186 | 66,186 | 66,102 | 84 |
| Personnel Benefits | 27,441 | 27,441 | 25,845 | 1,596 |
| Contractual and Other | 17,250 | 17,250 | 12,539 | 4,711 |
| Total Administration | 110,877 | 110,877 | 104,486 | 6,391 |
| Direct Assistance: | | | | |
| Current: | | | | |
| Contractual and Other | 301,400 | 301,400 | 275,320 | 26,080 |
| Total Direct Assistance | 301,400 | 301,400 | 275,320 | 26,080 |
| Total Welfare | 412,277 | 412,277 | 379,806 | 32,471 |
| Public Defenders: | | | | |
| Current: | | | | |
| Personnel Services | 1,115,638 | 1,115,638 | 1,073,976 | 41,662 |
| Personnel Benefits | 464,892 | 464,892 | 411,517 | 53,375 |
| Contractual and Other | 168,500 | 168,500 | 113,970 | 54,530 |
| Total Public Defenders | 1,749,030 | 1,749,030 | 1,599,463 | 149,567 |
| Court Appointed Public Defenders: | | | | |
| Current: | | | | |
| Personnel Services | 230,590 | 145,590 | 144,447 | 1,143 |
| Personnel Benefits | 102,297 | 102,297 | 66,779 | 35,518 |
| Contractual and Other | 330,400 | 555,400 | 486,719 | 68,681 |
| Total Public Defenders | 663,287 | 803,287 | 697,945 | 105,342 |
| Total Legal and Judicial | 2,412,317 | 2,552,317 | 2,297,408 | 254,909 |
| Total Expenditures | 2,824,594 | 2,964,594 | 2,677,214 | 287,380 |
| Excess Revenues (Expenditures) | (2,418,094) | (2,418,094) | (1,451,063) | 967,031 |
| FUND BALANCE, BEGINNING OF YEAR .. | 2,647,915 | 2,647,915 | 3,598,467 | 950,552 |
| FUND BALANCE, END OF YEAR | \$ 229,821 | \$ 229,821 | \$ 2,147,404 | \$ 1,917,583 |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budgeted Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Sales Tax | \$ 2,289 | \$ 2,289 | \$ - |
| Liquor Tax | - | - | - |
| Miscellaneous | - | 299 | 299 |
| Total Revenues | 2,289 | 2,588 | 299 |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 40,000 | 20,700 | 19,300 |
| Total Expenditures | 40,000 | 20,700 | 19,300 |
| Excess Revenues (Expenditures) | (37,711) | (18,112) | 19,599 |
| FUND BALANCE, BEGINNING OF YEAR | 74,172 | 94,472 | 20,300 |
| FUND BALANCE, END OF YEAR | \$ 36,461 | \$ 76,360 | \$ 39,899 |

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, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|-------------------------|-------------------|---------------------|---|
| | Original | Final | Amounts | Final Budgeted Positive (Negative) |
| REVENUES | | | | |
| Taxes: | | | | |
| Property Taxes..... | \$ 800,000 | \$ 800,000 | \$ 795,700 | \$ (4,300) |
| Replacement Monies..... | - | - | 2,432 | 2,432 |
| Sales Tax..... | 9,000 | 9,000 | 49,155 | 40,155 |
| Intergovernmental-Program Specific | - | - | - | - |
| Interest on Delinquent Taxes..... | 2,000 | 2,000 | 3,901 | 1,901 |
| Charges for Services..... | 701,500 | 101,500 | 282,830 | 181,330 |
| Miscellaneous..... | - | - | 5,753 | 5,753 |
| Total Revenues..... | <u>1,512,500</u> | <u>912,500</u> | <u>1,139,771</u> | <u>227,271</u> |
| EXPENDITURES | | | | |
| Event Center/Wellness Complex | | | | |
| Current: | | | | |
| Personnel Services..... | 543,802 | 544,282 | 475,167 | 69,115 |
| Personnel Benefits..... | 271,866 | 271,866 | 246,114 | 25,752 |
| Contractual and Other..... | 680,411 | 479,931 | 444,110 | 35,821 |
| Capital Outlay..... | - | - | 31,014 | (31,014) |
| Total Event Center/Wellness Complex..... | <u>1,496,079</u> | <u>1,296,079</u> | <u>1,196,405</u> | <u>99,674</u> |
| Event Center/Wellness Complex Trusts | | | | |
| Current: | | | | |
| Contractual and Other..... | 400,000 | - | 88,861 | (88,861) |
| Total Event Center/Wellness Complex Trusts... | <u>400,000</u> | <u>-</u> | <u>88,861</u> | <u>(88,861)</u> |
| Debt Service: | | | | |
| Principal..... | 11,501 | 11,501 | 11,501 | - |
| Interest..... | 228 | 228 | 228 | - |
| Total Debt Service..... | <u>11,729</u> | <u>11,729</u> | <u>11,729</u> | <u>-</u> |
| Total Expenditures..... | <u>1,907,808</u> | <u>1,307,808</u> | <u>1,296,995</u> | <u>10,813</u> |
| Excess Revenues (Expenditures)..... | (395,308) | (395,308) | (157,224) | 238,084 |
| OTHER FINANCING SOURCES (Uses) | | | | |
| Transfers In (Out)..... | 345,308 | 345,308 | 345,308 | - |
| Total Other Financing Sources (Uses)..... | <u>345,308</u> | <u>345,308</u> | <u>345,308</u> | <u>-</u> |
| Net Change in Fund Balance..... | (50,000) | (50,000) | 188,084 | 238,084 |
| FUND BALANCE, BEGINNING OF YEAR..... | <u>469,579</u> | <u>469,579</u> | <u>1,283,832</u> | <u>814,253</u> |
| FUND BALANCE, END OF YEAR..... | <u>\$ 419,579</u> | <u>\$ 419,579</u> | <u>\$ 1,471,916</u> | <u>\$ 1,052,337</u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 1,410,538 | \$ 1,407,995 | \$ (2,543) |
| Sales Tax | 59,796 | 128,465 | 68,669 |
| Replacement Monies | 12,127 | 16,414 | 4,287 |
| Interest on Delinquent Taxes | 4,000 | 7,980 | 3,980 |
| Intergovernmental-Program Specific | - | - | - |
| Miscellaneous | - | - | - |
| Total Revenues | <u>1,486,461</u> | <u>1,560,854</u> | <u>74,393</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services | 912,058 | 853,840 | 58,218 |
| Personnel Benefits | 438,640 | 400,493 | 38,147 |
| Contractual and Other | 175,523 | 111,081 | 64,442 |
| Total Appraisal | <u>1,526,221</u> | <u>1,365,414</u> | <u>160,807</u> |
| Debt Service: | | | |
| Principal | 10,566 | 10,566 | - |
| Interest | 411 | 411 | - |
| Total Debt Service | <u>10,977</u> | <u>10,977</u> | <u>-</u> |
| Total Expenditures | <u>1,537,198</u> | <u>1,376,391</u> | <u>160,807</u> |
| Excess Revenues (Expenditures) | (50,737) | 184,463 | 235,200 |
| FUND BALANCE, BEGINNING OF YEAR .. | <u>731,878</u> | <u>1,040,270</u> | <u>308,392</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 681,141</u> | <u>\$ 1,224,733</u> | <u>\$ 543,592</u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 205,342 | \$ 204,039 | \$ (1,303) |
| Sales Tax | 6,633 | 18,450 | 11,817 |
| Replacement Monies | 675 | 1,299 | 624 |
| Interest on Delinquent Taxes | 300 | 886 | 586 |
| Miscellaneous | - | - | - |
| Total Revenues | <u>212,950</u> | <u>224,674</u> | <u>11,724</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | <u>212,950</u> | <u>103,143</u> | <u>109,807</u> |
| Total Expenditures | <u>212,950</u> | <u>103,143</u> | <u>109,807</u> |
| Excess Revenues (Expenditures) | - | 121,531 | 121,531 |
| FUND BALANCE, BEGINNING OF YEAR . . | <u>67,961</u> | <u>170,175</u> | <u>102,214</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 67,961</u></u> | <u><u>\$ 291,706</u></u> | <u><u>\$ 223,745</u></u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes..... | \$ 345,475 | \$ 343,938 | \$ (1,537) |
| Sales Tax..... | 25,395 | 42,622 | 17,227 |
| Replacement Monies..... | 4,159 | 5,209 | 1,050 |
| Interest on Delinquent Taxes..... | 600 | 1,711 | 1,111 |
| Intergovernmental-Program Specifics..... | - | 6,970 | 6,970 |
| Charges for Services..... | 30,000 | 15,838 | (14,162) |
| Miscellaneous..... | - | 629 | 629 |
| Total Revenues..... | <u>405,629</u> | <u>416,917</u> | <u>11,288</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services..... | 113,919 | 105,540 | 8,379 |
| Personnel Benefits..... | 52,310 | 47,320 | 4,990 |
| Contractual and Other..... | 279,400 | 239,427 | 39,973 |
| Capital Outlay..... | <u>17,000</u> | <u>-</u> | <u>17,000</u> |
| Total Expenditures..... | <u>462,629</u> | <u>392,287</u> | <u>70,342</u> |
| Excess Revenues (Expenditures)..... | (57,000) | 24,630 | 81,630 |
| FUND BALANCE, BEGINNING OF YEAR..... | <u>494,117</u> | <u>636,337</u> | <u>142,220</u> |
| FUND BALANCE, END OF YEAR..... | <u><u>\$ 437,117</u></u> | <u><u>\$ 660,967</u></u> | <u><u>\$ 223,850</u></u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--|---------------------------|---|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes..... | \$ 168,753 | \$ 168,465 | \$ (288) |
| Replacement Monies..... | 2,805 | 3,317 | 512 |
| Interest on Delinquent Taxes..... | 700 | 938 | 238 |
| Intergovernmental - Program Specific..... | - | 19,500 | 19,500 |
| Miscellaneous..... | - | - | - |
| Total Revenues..... | <u>172,258</u> | <u>192,220</u> | <u>19,962</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services..... | 81,053 | 64,153 | 16,900 |
| Personnel Benefits..... | 29,402 | 24,590 | 4,812 |
| Contractual and Other..... | 116,100 | 109,782 | 6,318 |
| Capital Outlay..... | <u>17,000</u> | <u>-</u> | <u>17,000</u> |
| Total Expenditures..... | <u>243,555</u> | <u>198,525</u> | <u>45,030</u> |
| Excess Revenues (Expenditures)..... | (71,297) | (6,305) | 64,992 |
| FUND BALANCE, BEGINNING OF YEAR..... | <u>250,252</u> | <u>237,261</u> | <u>(12,991)</u> |
| FUND BALANCE, END OF YEAR..... | <u>\$ 178,955</u> | <u>\$ 230,956</u> | <u>\$ 52,001</u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|----------------------------|---|
| REVENUES | | | |
| Intergovernmental - General. | \$ 400,000 | \$ 1,132,328 | \$ 732,328 |
| Miscellaneous. | - | - | - |
| Total Revenues | <u>400,000</u> | <u>1,132,328</u> | <u>732,328</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | 237,452 | 184,186 | 53,266 |
| Capital Outlay | <u>410,000</u> | <u>200,201</u> | <u>209,799</u> |
| Total Expenditures | <u>647,452</u> | <u>384,387</u> | <u>263,065</u> |
| Excess Revenues (Expenditures) | (247,452) | 747,941 | 995,393 |
| FUND BALANCE, BEGINNING OF YEAR | <u>1,485,546</u> | <u>1,484,523</u> | <u>(1,023)</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 1,238,094</u></u> | <u><u>\$ 2,232,464</u></u> | <u><u>\$ 994,370</u></u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|--|---------------------------|---|
| REVENUES | | | |
| Intergovernmental - Program Specific..... | \$ 15,000 | \$ 37,500 | \$ 22,500 |
| Miscellaneous..... | - | 1,937 | 1,937 |
| Total Revenues..... | <u>15,000</u> | <u>39,437</u> | <u>24,437</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services..... | 10,000 | 6,360 | 3,640 |
| Personnel Benefits..... | 1,275 | 707 | 568 |
| Contractual and Other..... | <u>27,640</u> | <u>22,540</u> | <u>5,100</u> |
| Total Expenditures..... | <u>38,915</u> | <u>29,607</u> | <u>9,308</u> |
| Excess Revenues (Expenditures)..... | (23,915) | 9,830 | 33,745 |
| FUND BALANCE, BEGINNING OF YEAR..... | <u>126,516</u> | <u>156,534</u> | <u>30,018</u> |
| FUND BALANCE, END OF YEAR..... | <u><u>\$ 102,601</u></u> | <u><u>\$ 166,364</u></u> | <u><u>\$ 63,763</u></u> |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Licenses and Permits | \$ 25,000 | \$ 22,151 | \$ (2,849) |
| Total Revenues | <u>25,000</u> | <u>22,151</u> | <u>(2,849)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Contractual and Other | <u>25,000</u> | <u>17,734</u> | <u>7,266</u> |
| Total Expenditures | <u>25,000</u> | <u>17,734</u> | <u>7,266</u> |
| Excess Revenues (Expenditures) | - | 4,417 | 4,417 |
| FUND BALANCE, BEGINNING OF YEAR . | <u>(2,971)</u> | <u>13,744</u> | <u>16,715</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ (2,971)</u></u> | <u><u>\$ 18,161</u></u> | <u><u>\$ 21,132</u></u> |

BANNOCK COUNTY, IDAHO

OPIOID SETTLEMENT REVENUE FUND

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

For the Fiscal Year Ended September 30, 2023

| | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|---|----------------------------------|--|
| REVENUES | | | |
| Intergovernmental - Program Specific | \$ - | \$ 290,793 | \$ 290,793 |
| Charges for Services | - | - | - |
| Miscellaneous | - | - | - |
| Total Revenues | - | 290,793 | 290,793 |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services | - | - | - |
| Personnel Benefits | - | - | - |
| Contractual and Other | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures | - | - | - |
| Excess Revenues (Expenditures) | - | 290,793 | 290,793 |
| FUND BALANCE, BEGINNING OF YEAR | 45,871 | 45,871 | - |
| FUND BALANCE, END OF YEAR | \$ 45,871 | \$ 336,664 | \$ 290,793 |

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, 2023

| | Original and Final Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|---------------------------|---|
| REVENUES | | | |
| Intergovernmental - Program Specific | \$ 26,000 | \$ 29,155 | \$ 3,155 |
| Charges for Services | 1,167,547 | 1,017,547 | (150,000) |
| Miscellaneous | - | 19 | 19 |
| Total Revenues | <u>1,193,547</u> | <u>1,046,721</u> | <u>(146,826)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Personnel Services | 721,109 | 701,442 | 19,667 |
| Personnel Benefits | 316,919 | 300,404 | 16,515 |
| Contractual and Other | 155,519 | 213,426 | (57,907) |
| Capital Outlay | <u>61,000</u> | <u>-</u> | <u>61,000</u> |
| Total Expenditures | <u>1,254,547</u> | <u>1,215,272</u> | <u>39,275</u> |
| Excess Revenues (Expenditures) | (61,000) | (168,551) | (107,551) |
| FUND BALANCE, BEGINNING OF YEAR . . . | <u>781,131</u> | <u>923,533</u> | <u>142,402</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$ 720,131</u></u> | <u><u>\$ 754,982</u></u> | <u><u>\$ 34,851</u></u> |

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
For the Fiscal Year Ended September 30, 2023

| | State of Idaho | Special Taxing Districts | Unapportioned Land Sale | Court and Civil Suspense | Restitution Accounts | Commissary Accounts | Evidence Accounts | Total Custodial Funds |
|--|---------------------|-----------------------------|----------------------------|-----------------------------|-------------------------|------------------------|----------------------|-----------------------------|
| ASSETS | | | | | | | | |
| Cash, cash equivalents, and investments | \$ 1,732,532 | \$ 747,266 | \$ 10,362 | \$ 1,316,294 | \$ 131,635 | \$ 232,057 | \$ 32,551 | \$ 4,202,697 |
| Accounts receivable | 1,607 | 1,472,530 | - | - | - | - | - | 1,474,137 |
| Total Assets | <u>\$ 1,734,139</u> | <u>\$ 2,219,796</u> | <u>\$ 10,362</u> | <u>\$ 1,316,294</u> | <u>\$ 131,635</u> | <u>\$ 232,057</u> | <u>\$ 32,551</u> | <u>\$ 5,676,834</u> |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ 761,692 | \$ 334 | \$ - | \$ 717,792 | \$ 87,710 | \$ 19,090 | \$ - | \$ 1,586,618 |
| Due to other agencies and units of Government | - | 488,079 | - | - | - | - | - | 488,079 |
| Total liabilities | <u>761,692</u> | <u>488,413</u> | <u>-</u> | <u>717,792</u> | <u>87,710</u> | <u>19,090</u> | <u>-</u> | <u>2,074,697</u> |
| NET POSITION | | | | | | | | |
| Restricted for: | | | | | | | | |
| Individuals, organizations and other governments | <u>972,447</u> | <u>1,731,383</u> | <u>10,362</u> | <u>598,502</u> | <u>43,925</u> | <u>212,967</u> | <u>32,551</u> | <u>3,602,137</u> |
| Total net position | <u>972,447</u> | <u>1,731,383</u> | <u>10,362</u> | <u>598,502</u> | <u>43,925</u> | <u>212,967</u> | <u>32,551</u> | <u>3,602,137</u> |
| Total Liabilities and Net Position | <u>\$ 1,734,139</u> | <u>\$ 2,219,796</u> | <u>\$ 10,362</u> | <u>\$ 1,316,294</u> | <u>\$ 131,635</u> | <u>\$ 232,057</u> | <u>\$ 32,551</u> | <u>\$ 5,676,834</u> |

Bannock County
Combining Statement of Changes In Fiduciary Net Position
Custodial Funds

For the Fiscal Year Ended September 30, 2023

| | State of Idaho | Special Taxing Districts | Unapportioned Land Sale | Court and Civil Suspense | Restitution Accounts | Commissary Accounts | Evidence Accounts | Total Custodial Funds |
|--|-------------------|-----------------------------|----------------------------|-----------------------------|-------------------------|------------------------|----------------------|-----------------------------|
| ADDITIONS | | | | | | | | |
| Property tax collections for other governments | \$ 53,674 | \$ 61,704,285 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 61,757,959 |
| Licences and permits collected for other governments | - | - | - | - | - | - | - | - |
| Fines, fees and forfeitures collected for other governments | - | 263,188 | - | 3,154,502 | - | - | - | 3,417,690 |
| Sales and use taxes collected for State | 4,048,995 | - | - | - | - | - | - | 4,048,995 |
| Sales and replacement taxes collected for other governments | - | 1,070,803 | - | - | - | - | - | 1,070,803 |
| Fines and fees collected for State | 5,102,127 | - | - | - | - | - | - | 5,102,127 |
| Court Ordered | | | | | | | | |
| Restitution | - | - | - | - | 238,626 | - | - | 238,626 |
| Bonds | - | - | - | 379,812 | - | - | - | 379,812 |
| Contributions by prisoners | - | - | - | - | - | 257,685 | - | 257,685 |
| Proceeds from tax deed sale | - | - | - | - | - | - | - | - |
| Miscellaneous | 8,216 | 463,943 | - | - | - | - | 13,494 | 485,653 |
| Transfers In | - | - | - | - | - | - | - | - |
| Total additions | <u>9,213,012</u> | <u>63,502,219</u> | <u>-</u> | <u>3,534,314</u> | <u>238,626</u> | <u>257,685</u> | <u>13,494</u> | <u>76,759,350</u> |
| DEDUCTIONS | | | | | | | | |
| Payments to other governments | - | 63,371,636 | - | 3,154,200 | - | - | - | 66,525,836 |
| Payments to state | 9,592,441 | - | - | - | - | - | - | 9,592,441 |
| Payments to vendors | - | - | - | - | - | - | - | - |
| Payments to prisoners | - | - | - | - | - | 260,404 | - | 260,404 |
| Payments to victims | - | - | - | - | 238,288 | - | - | 238,288 |
| Payments to judgements | - | - | - | 367,163 | - | - | 66,674 | 433,837 |
| Total deductions | <u>9,592,441</u> | <u>63,371,636</u> | <u>-</u> | <u>3,521,363</u> | <u>238,288</u> | <u>260,404</u> | <u>66,674</u> | <u>77,050,806</u> |
| Net increase (decrease) in net position | (379,429) | 130,583 | - | 12,951 | 338 | (2,719) | (53,180) | (291,456) |
| Net position, beginning of year | 1,351,876 | 1,600,800 | 10,362 | 585,551 | 43,587 | 215,686 | 85,731 | 3,893,593 |
| Net position, end of year | <u>\$ 972,447</u> | <u>\$ 1,731,383</u> | <u>\$ 10,362</u> | <u>\$ 598,502</u> | <u>\$ 43,925</u> | <u>\$ 212,967</u> | <u>\$ 32,551</u> | <u>\$ 3,602,137</u> |



Harkness Canyon

Photo by Dan Kendall

STATISTICAL SECTION

This part of Bannock County's annual comprehensive 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> |
|--|--------------------|
| Financial Trends | |
| Schedules 1-4 contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | 106 |
| Revenue Capacity | |
| Schedules 5-8 contain information to help the reader assess the County's most significant local revenue source, the property tax. | 111 |
| Debt Capacity | |
| 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. | 116 |
| Demographic and Economic Information | |
| Schedules 12-13 offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. | 119 |
| Operating Information | |
| 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. | 121 |

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

BANNOCK COUNTY, IDAHO

Schedule 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(accrual basis of accounting)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities | | | | | | | | | | |
| Net Investment in Capital Assets . . \$ | 20,465,282 | \$ 20,488,043 | \$ 20,130,284 | \$ 19,644,602 | \$ 24,640,460 | \$ 24,483,056 | \$ 26,196,703 | \$ 25,654,296 | \$ 26,589,480 | \$ 30,834,794 |
| Restricted | - | - | - | - | - | - | - | - | - | - |
| Unrestricted | 16,953,878 | 21,584,828 | 24,539,360 | 28,014,180 | 28,828,949 | 30,695,794 | 32,153,141 | 41,485,391 | 41,372,625 | 49,784,641 |
| Total Governmental Activities Net Pos | <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> | <u>\$ 67,962,105</u> | <u>\$ 80,619,435</u> |
| Business-Type Activities | | | | | | | | | | |
| Net Investment in Capital Assets . . \$ | 29,732,045 | \$ 36,234,614 | \$ 37,479,814 | \$ 37,204,727 | \$ 34,498,176 | \$ 35,105,014 | \$ 34,113,026 | \$ 34,131,803 | \$ 38,747,393 | \$ 40,006,316 |
| Unrestricted | 5,193,502 | 5,589,529 | 6,252,889 | 4,834,381 | 2,725,596 | 2,066,627 | 2,258,557 | 2,523,730 | 858,159 | 4,258,998 |
| Total Business-Type Activities Net Pos | <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> | <u>\$ 39,605,552</u> | <u>\$ 44,265,314</u> |
| Primary Government | | | | | | | | | | |
| Net Investment in Capital Assets . . \$ | 50,197,327 | \$ 56,722,657 | \$ 57,610,098 | \$ 56,849,329 | \$ 59,138,636 | \$ 59,588,070 | \$ 60,309,729 | \$ 59,786,099 | \$ 65,336,873 | \$ 70,841,110 |
| Restricted | - | - | - | - | - | - | - | - | - | - |
| Unrestricted | 22,147,380 | 27,174,357 | 30,792,249 | 32,848,561 | 31,554,545 | 32,762,421 | 34,411,698 | 44,009,121 | 42,230,784 | 54,043,639 |
| Total Primary Government Net Positio | <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> | <u>\$ 107,567,657</u> | <u>\$ 124,884,749</u> |

BANNOCK COUNTY, IDAHO

Schedule 2

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | \$ 14,469,964 | \$ 15,608,621 | \$ 15,400,213 | \$ 14,838,778 | \$ 17,344,212 | \$ 19,695,313 | \$ 19,677,634 | \$ 15,504,878 | \$ 20,888,758 | \$ 24,861,317 |
| Public Safety | 11,360,015 | 10,993,513 | 11,794,901 | 12,291,671 | 12,808,406 | 13,081,734 | 14,672,113 | 14,667,950 | 16,023,206 | 15,158,808 |
| Road and Bridge | 4,793,800 | 4,797,731 | 4,928,517 | 5,553,637 | 5,821,932 | 6,435,376 | 6,222,255 | 6,162,610 | 6,550,766 | 6,043,692 |
| Health and Welfare | 5,421,996 | 4,969,804 | 5,477,197 | 5,689,455 | 5,929,846 | 6,065,430 | 6,290,181 | 5,106,890 | 5,818,004 | 4,603,824 |
| Culture and Recreation | 1,533,461 | 1,690,445 | 1,153,120 | 1,351,032 | 2,149,818 | 2,217,981 | 2,689,682 | 2,924,492 | 3,391,039 | 3,427,752 |
| Agriculture | 616,736 | 648,641 | 366,038 | 502,343 | 477,964 | 492,128 | 422,478 | 341,851 | 447,698 | 487,572 |
| Legal and Judicial | 7,679,527 | 8,022,004 | 8,440,981 | 9,039,344 | 9,590,910 | 11,320,484 | 13,034,949 | 12,827,352 | 13,481,410 | 12,919,999 |
| Total Governmental Activities | | | | | | | | | | |
| Expenses | 45,875,499 | 46,730,759 | 47,560,967 | 49,266,260 | 54,123,088 | 59,308,446 | 63,009,292 | 57,536,023 | 66,600,881 | 67,502,964 |
| Business-Type Activities: | | | | | | | | | | |
| Solid Waste | 2,604,727 | 2,839,759 | 2,574,964 | 5,939,223 | 4,727,178 | 5,340,075 | 6,008,141 | 5,732,660 | 5,078,566 | 5,322,114 |
| Emergency Communications | 1,176,696 | 1,203,890 | 1,019,437 | 1,194,741 | 1,037,408 | 1,239,483 | 1,190,218 | 976,334 | 1,128,593 | 1,207,662 |
| Wellness Complex | - | 179,409 | 1,063,429 | 741,786 | - | - | - | - | - | - |
| Forensic Pathology | - | - | - | - | - | - | - | - | - | 58,018 |
| Bannock County Events | - | - | - | - | - | - | - | - | 19,600 | 1,717,524 |
| Total Business-Type | | | | | | | | | | |
| Activities Expenses | 3,781,423 | 4,223,058 | 4,657,830 | 7,875,750 | 5,764,586 | 6,579,558 | 7,198,359 | 6,708,994 | 6,226,759 | 8,305,318 |
| Total Primary Government Expenses | <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> | <u>\$ 72,827,640</u> | <u>\$ 75,808,282</u> |
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government | \$ 6,781,959 | \$ 6,909,635 | \$ 7,680,021 | \$ 8,328,311 | \$ 10,130,467 | \$ 9,603,824 | \$ 10,969,547 | \$ 10,214,261 | \$ 9,277,856 | \$ 9,568,398 |
| Public Safety | 2,873,827 | 3,059,975 | 2,808,844 | 2,841,122 | 2,513,088 | 1,794,731 | 2,136,868 | 1,980,979 | 1,880,868 | 1,999,160 |
| Road and Bridge | 359,187 | 349,358 | 262,355 | 303,269 | 350,037 | 349,853 | 417,160 | 453,332 | 769,294 | 584,420 |
| Health and Welfare | 1,805,052 | 1,930,799 | 1,783,630 | 2,085,842 | 2,022,226 | 2,213,325 | 2,051,842 | 2,269,970 | 2,392,532 | 2,445,383 |
| Culture and Recreation | 166,689 | 117,293 | 182,678 | 282,263 | 559,105 | 398,996 | 254,956 | 715,816 | 547,841 | 422,233 |
| Agriculture | 90,759 | 111,874 | 119,767 | 83,457 | 70,757 | 15,931 | 18,373 | 29,372 | 41,942 | 15,839 |
| Legal and Judicial | 1,342,663 | 1,512,459 | 1,349,415 | 1,389,334 | 1,441,078 | 1,430,863 | 1,438,739 | 1,631,490 | 2,589,301 | 1,464,184 |
| Operating Grants and Contributions | 3,833,899 | 4,041,770 | 4,973,254 | 5,158,783 | 6,119,202 | 7,929,414 | 9,341,111 | 15,994,444 | 9,390,669 | 14,292,453 |
| Capital Grants and Contributions | 242,135 | - | - | - | - | - | 949,975 | - | 1,520,428 | 5,511,266 |
| Total Governmental Activities | | | | | | | | | | |
| Program Revenues | 17,496,170 | 18,033,163 | 19,159,964 | 20,472,381 | 23,205,960 | 23,736,937 | 27,578,571 | 33,289,664 | 28,410,731 | 36,303,336 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Solid Waste | 3,696,005 | 3,875,520 | 4,227,895 | 4,407,737 | 4,825,277 | 5,318,573 | 5,445,891 | 6,349,316 | 6,349,316 | 7,489,672 |
| Emergency Communications | 909,431 | 1,033,413 | 975,250 | 905,405 | 823,482 | 1,176,518 | 911,907 | 957,710 | 957,710 | 1,102,844 |
| Wellness Complex | - | - | 20,180 | 138,200 | 181,942 | - | - | - | - | - |
| Forensic Pathology | - | - | - | - | - | - | - | - | - | - |
| Bannock County Events | - | - | - | - | - | - | - | - | - | 1,212,126 |

BANNOCK COUNTY, IDAHO

Schedule 2 Continued

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Capital Grants and Contributions | - | 5,767,975 | - | - | - | - | - | - | - | - |
| Total Business-Type Activities | | | | | | | | | | |
| Program Revenues | 4,605,436 | 10,676,908 | 5,223,325 | 5,451,342 | 5,830,701 | 6,495,091 | 6,357,798 | 7,307,026 | 7,307,026 | 9,804,642 |
| Total Primary Government | | | | | | | | | | |
| Program Revenues | <u>\$ 22,101,606</u> | <u>\$ 28,710,071</u> | <u>\$ 24,383,289</u> | <u>\$ 25,923,723</u> | <u>\$ 29,036,661</u> | <u>\$ 30,232,028</u> | <u>\$ 33,936,369</u> | <u>\$ 40,596,690</u> | <u>\$ 35,717,757</u> | <u>\$ 46,107,978</u> |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | \$ (28,379,329) | \$ (28,697,596) | \$ (28,401,003) | \$ (28,793,879) | \$ (30,917,128) | \$ (35,571,509) | \$ (35,430,721) | \$ (24,246,359) | \$ (38,190,150) | \$ (31,199,628) |
| Business-Type Activities | 824,013 | 6,453,850 | 565,495 | (2,424,408) | 66,115 | (84,467) | (840,561) | 598,032 | 1,080,267 | 1,499,324 |
| Total Primary Government | | | | | | | | | | |
| Net Expense | <u>\$ (27,555,316)</u> | <u>\$ (22,243,746)</u> | <u>\$ (27,835,508)</u> | <u>\$ (31,218,287)</u> | <u>\$ (30,851,013)</u> | <u>\$ (35,655,976)</u> | <u>\$ (36,271,282)</u> | <u>\$ (23,648,327)</u> | <u>\$ (37,109,883)</u> | <u>\$ (29,700,304)</u> |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property Taxes | \$ 23,033,584 | \$ 24,504,736 | \$ 25,354,131 | \$ 25,130,998 | \$ 26,295,677 | \$ 28,253,198 | \$ 29,918,102 | \$ 26,228,731 | \$ 29,517,922 | \$ 31,052,127 |
| Sales Taxes | 3,953,056 | 4,196,309 | 4,444,533 | 4,669,852 | 5,013,969 | 5,312,021 | 5,649,955 | 6,709,995 | 7,316,725 | 7,383,820 |
| Liquor Taxes | 554,773 | 546,262 | 573,635 | 606,487 | 640,463 | 709,185 | 833,365 | 1,043,395 | 1,088,153 | 1,223,287 |
| Investment Income (Loss) | 451,198 | 603,882 | 442,131 | 77,545 | 153,052 | 1,099,465 | 399,044 | (293,707) | (2,104,333) | 3,118,574 |
| Miscellaneous | 1,065,954 | 2,891,709 | 1,019,676 | 1,312,941 | 149,568 | 1,860,546 | 1,198,562 | (166,371) | 3,194,101 | 1,079,150 |
| 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 | - | 508,425 | - | - | - | - | - | - | - | - |
| Transfers in (Out) | - | - | (900,211) | (240,324) | 122,198 | - | - | (1,992,308) | - | - |
| Total Governmental Activities | <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> | <u>39,012,568</u> | <u>43,856,958</u> |
| Business-Type Activities: | | | | | | | | | | |
| Investment Income (Loss) | 13,854 | 13,169 | 14,137 | 3,392 | 7,937 | 9,957 | 6,818 | 523 | (20,577) | 26,301 |
| Gain or Loss on Sale of Capital Assets | 58,000 | - | - | - | (55,249) | - | (243,240) | (314,605) | - | - |
| Miscellaneous | - | 117,185 | 200,700 | 107,738 | - | 159,672 | 96,688 | - | 110,455 | 2,713,270 |
| Transfers in (Out) | - | - | 900,211 | 240,324 | (122,198) | - | - | - | - | - |
| Proceeds from Leases | - | - | - | - | - | - | - | - | - | 420,867 |
| Total Business-Type Activities | <u>71,854</u> | <u>130,354</u> | <u>1,115,048</u> | <u>351,454</u> | <u>1,115,048</u> | <u>169,629</u> | <u>(139,734)</u> | <u>(314,082)</u> | <u>89,878</u> | <u>3,160,438</u> |
| Total Primary Government | <u>\$ 29,150,926</u> | <u>\$ 33,421,661</u> | <u>\$ 32,112,824</u> | <u>\$ 32,134,471</u> | <u>\$ 33,420,980</u> | <u>\$ 37,413,387</u> | <u>\$ 38,461,981</u> | <u>\$ 31,350,638</u> | <u>\$ 39,102,446</u> | <u>\$ 47,017,396</u> |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ 699,743 | \$ 4,593,711 | \$ 2,596,773 | \$ 4,593,711 | \$ 1,388,804 | \$ 1,672,249 | \$ 3,170,994 | \$ 7,418,361 | \$ 822,418 | \$ 12,657,330 |
| Business-Type Activities | 895,867 | 6,584,204 | 1,680,543 | (2,072,954) | 1,181,163 | 85,162 | (980,295) | 283,950 | 1,170,145 | 4,659,762 |
| Total Primary Government | <u>\$ 1,595,610</u> | <u>\$ 11,177,915</u> | <u>\$ 4,277,316</u> | <u>\$ 2,520,757</u> | <u>\$ 2,569,967</u> | <u>\$ 1,757,411</u> | <u>\$ 2,190,699</u> | <u>\$ 7,702,311</u> | <u>\$ 1,992,563</u> | <u>\$ 17,317,092</u> |

BANNOCK COUNTY, IDAHO

Schedule 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | | | | | | | |
| Non-spendable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Committed | 2,859,755 | 3,707,312 | 3,840,954 | 4,070,637 | 4,256,456 | 4,325,918 | 4,912,659 | 4,402,447 | 4,816,370 | 5,288,359 |
| Assigned | 3,178,166 | 3,178,166 | 2,198,000 | 2,198,000 | 4,238,638 | 2,916,280 | 2,916,280 | 5,881,621 | 3,270,085 | 2,805,815 |
| Unassigned | 5,400,805 | 7,943,769 | 9,324,860 | 10,013,911 | 8,530,728 | 10,919,119 | 11,773,850 | 7,325,718 | 8,957,687 | 14,085,524 |
| Total General Fund | \$ 11,438,726 | \$ 14,829,247 | \$ 15,363,814 | \$ 16,282,548 | \$ 17,025,822 | \$ 18,161,317 | \$ 19,602,789 | \$ 17,609,786 | \$ 17,044,142 | \$ 22,179,698 |
| All Other Governmental Funds | | | | | | | | | | |
| Non-spendable | \$ 297,077 | \$ 301,190 | \$ 544,512 | \$ 598,796 | \$ 620,140 | \$ 593,494 | \$ 843,137 | \$ 754,377 | \$ 648,910 | \$ 730,845 |
| Restricted | 973,959 | 1,032,694 | 1,237,471 | 1,332,869 | 2,029,006 | 1,508,366 | 1,773,503 | 2,442,577 | 3,496,299 | 3,006,244 |
| Committed | 4,764,071 | 4,963,170 | 5,548,260 | 6,049,028 | 6,229,031 | 6,623,425 | 7,306,092 | 9,775,001 | 11,146,401 | 12,783,884 |
| Assigned | 9,936,976 | 10,581,658 | 12,082,711 | 13,030,828 | 13,264,313 | 14,142,403 | 15,863,848 | 21,824,435 | 25,280,880 | 27,799,496 |
| Unassigned | - | - | - | (8,631) | - | - | - | - | - | - |
| Total All Other Governmental Funds | \$ 15,972,083 | \$ 16,878,712 | \$ 19,412,954 | \$ 21,002,890 | \$ 22,142,490 | \$ 22,867,688 | \$ 25,786,580 | \$ 34,796,390 | \$ 40,572,490 | \$ 44,320,469 |

BANNOCK COUNTY, IDAHO

Schedule 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| REVENUES | | | | | | | | | | |
| Property Taxes | \$ 22,921,104 | \$ 24,165,161 | \$ 24,980,832 | \$ 24,708,607 | \$ 26,103,288 | \$ 27,773,781 | \$ 29,748,177 | \$ 23,922,871 | \$ 29,328,502 | \$ 30,575,466 |
| Licenses and Permits | 365,146 | 395,958 | 410,330 | 444,580 | 473,149 | 732,256 | 772,798 | 1,030,217 | 987,540 | 1,000,665 |
| Charges for Services | 11,949,398 | 12,298,011 | 12,466,806 | 13,058,564 | 13,874,102 | 14,490,844 | 15,661,668 | 15,598,630 | 15,885,218 | 14,831,997 |
| Intergovernmental | 9,619,877 | 10,177,677 | 11,712,793 | 12,246,152 | 13,746,381 | 14,805,573 | 17,708,713 | 24,505,708 | 20,392,874 | 27,598,164 |
| Fines and Costs | 830,753 | 974,793 | 696,505 | 838,494 | 744,656 | 850,998 | 917,335 | 924,497 | 1,088,773 | 847,854 |
| Interest | 451,198 | 603,882 | 442,131 | 77,545 | 153,052 | 1,099,465 | 399,045 | (293,707) | (2,104,333) | 3,118,574 |
| Other | 296,737 | 2,196,544 | 312,086 | 839,234 | 555,157 | 653,103 | 700,911 | 1,246,105 | 497,903 | 369,238 |
| Total Revenues | 46,434,213 | 50,812,026 | 51,021,483 | 52,213,176 | 55,649,785 | 60,406,020 | 65,908,647 | 66,934,321 | 66,076,477 | 78,341,958 |
| EXPENDITURES | | | | | | | | | | |
| General Government | 14,080,173 | 15,776,206 | 14,935,099 | 15,080,771 | 16,911,980 | 18,564,034 | 16,505,517 | 17,701,247 | 17,410,208 | 22,058,766 |
| Public Safety | 11,095,913 | 10,705,870 | 11,458,648 | 11,946,964 | 12,386,049 | 12,682,947 | 14,222,083 | 14,317,525 | 14,474,729 | 15,584,182 |
| Health and Welfare | 5,852,356 | 5,397,832 | 5,342,133 | 5,576,042 | 5,759,873 | 5,862,599 | 6,087,830 | 5,456,413 | 6,614,788 | 7,882,222 |
| Roads | 4,387,235 | 4,409,343 | 4,798,830 | 5,141,290 | 5,551,188 | 6,005,605 | 5,760,583 | 5,758,716 | 5,961,884 | 5,846,179 |
| Culture and Recreation | 1,047,019 | 1,078,543 | 1,084,320 | 1,287,329 | 2,001,826 | 2,008,678 | 2,491,493 | 1,925,423 | 2,175,826 | 2,092,457 |
| Agriculture | 591,080 | 640,263 | 343,153 | 486,847 | 469,798 | 478,409 | 406,565 | 332,645 | 435,447 | 482,340 |
| Legal and Judicial | 7,668,027 | 7,962,171 | 8,402,724 | 9,032,954 | 9,559,669 | 11,231,228 | 12,922,495 | 12,727,784 | 12,756,053 | 11,297,463 |
| Capital Outlay | 1,256,469 | 2,082,909 | 478,759 | 876,856 | 1,181,775 | 1,495,528 | 2,898,226 | 1,032,240 | 1,037,086 | 4,214,814 |
| Debt Service | | | | | | | | | | |
| Interest | - | - | 4,702 | 3,770 | 2,834 | 1,894 | 949 | 577 | - | - |
| Principal | - | - | 204,095 | 249,721 | 248,625 | 251,597 | 252,542 | 44,118 | - | - |
| Total Expenditures | 45,978,272 | 48,053,137 | 47,052,463 | 49,682,544 | 54,073,617 | 58,582,519 | 61,548,283 | 59,296,688 | 60,866,021 | 69,458,423 |
| Excess Revenues (Expenditures) | 455,941 | 2,758,889 | 3,969,020 | 2,530,632 | 1,576,168 | 1,823,501 | 4,360,364 | 1,823,501 | 5,210,456 | 8,883,535 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Issuance of Capital Leases | - | 1,029,836 | - | 218,362 | - | - | - | - | - | - |
| Sale of Assets | - | - | - | - | - | 464,356 | - | - | - | - |
| Transfers In | - | - | - | - | 122,198 | (464,356) | - | - | 557,246 | 345,308 |
| Transfers Out | - | - | (900,211) | (240,324) | - | - | - | (1,992,308) | (557,246) | (345,308) |
| Reclassification of Fund Balance | - | 508,425 | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | 1,538,261 | (900,211) | (21,962) | 122,198 | - | - | (1,992,308) | - | - |
| Net Change in Fund Balances | \$ 455,941 | \$ 4,297,150 | \$ 3,068,809 | \$ 2,508,670 | \$ 1,698,366 | \$ 1,823,501 | \$ 4,360,364 | \$ (168,807) | \$ 5,210,456 | \$ 8,883,535 |
| Debt Service as a Percentage of | | | | | | | | | | |
| Non-Capital Expenditures | 0.0% | 0.0% | 0.4% | 0.5% | 0.4% | 0.4% | 0.4% | 0.0% | 0.0% | 0.0% |

BANNOCK COUNTY, IDAHO

Schedule 5

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

| Fiscal Year Ended Sept. 30 | Residential Property | Commercial Property | Industrial Property | Less: Tax Exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|-------------------------------|-------------------------|------------------------|------------------------|------------------------------|---------------------------------|--------------------------|
| 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 |
| 2022 | 6,477,151,506 | 1,715,970,986 | 105,472,408 | 2,194,397,538 | 6,104,197,362 | 0.004176573 |
| 2023 | 8,754,435,757 | 1,898,178,935 | 116,549,895 | 2,491,002,446 | 8,278,162,141 | 0.003233637 |

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>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| County Direct Rates | | | | | | | | | | |
| Current Expense | 1.611413 | 1.940808 | 1.661806 | 1.590293 | 1.690945 | 1.877177 | 1.256169 | .330531 | 1.139842 | 1.124689 |
| Justice Fund | 1.966407 | 1.997279 | 1.980842 | 1.986662 | 2.000000 | 1.990329 | 1.993630 | 1.874683 | 1.760086 | 1.304370 |
| Indigent | .310881 | .177684 | .435293 | .573027 | .632277 | .665005 | .580574 | .494481 | .338467 | - |
| District Court | .275239 | .343356 | .383616 | .352745 | .393500 | .379395 | .302516 | .298657 | .250124 | .205397 |
| Noxious Weed | .081505 | .104876 | .084841 | .039417 | .025921 | .049715 | .047395 | .033629 | .047256 | .041656 |
| Appraisal | .237651 | .252321 | .273067 | .271121 | .242347 | .223234 | .229982 | .249625 | .224081 | .170077 |
| Health District | .117882 | .117243 | .119746 | .118749 | .117526 | .116102 | .098814 | .096544 | .135168 | .128496 |
| Fair Exhibit | .086513 | .121219 | .099578 | .083519 | .024769 | .070948 | .085012 | .055565 | .048533 | .041031 |
| Fair Maintenance | .100000 | .095572 | .093880 | .006201 | .005783 | .016894 | .034605 | .039440 | .020643 | .019445 |
| Fair District | .002164 | .002209 | .002203 | .002170 | .001952 | .002226 | .001914 | .001798 | .001621 | .001192 |
| Historical Society | .019901 | .019268 | .018749 | .011955 | .026426 | .025626 | .017613 | .018058 | .017208 | .014182 |
| Veterans Memorial | .013228 | .012830 | .014474 | .015260 | .015033 | .015845 | .015113 | .015037 | .024228 | .024759 |
| Utility Refund | .008384 | .020081 | .018202 | - | - | - | - | - | - | - |
| Tort | .088794 | .093211 | .095723 | .089585 | .088826 | .092376 | .082978 | .076637 | .077504 | .061882 |
| Parks and Recreation | - | - | - | .098106 | .100000 | .099408 | .099002 | .093663 | .091812 | .096461 |
| Total Direct Rates | 4.919962 | 5.297957 | 5.282020 | 5.238810 | 5.365305 | 5.624280 | 4.845317 | 3.678348 | 4.176573 | 3.233637 |
| City Rates | | | | | | | | | | |
| Pocatello | 9.939337 | 10.786575 | 10.766582 | 11.199993 | 11.368644 | 11.511509 | 10.022497 | 7.776123 | 8.688806 | 6.535764 |
| Chubbuck | 9.969299 | 9.967676 | 9.933799 | 10.140122 | 10.188661 | 10.636971 | 9.459658 | 6.863105 | 8.121184 | 6.204404 |
| Arimo | 3.232442 | 2.459950 | 5.706065 | 6.206224 | 6.073798 | 5.718849 | 5.198390 | 4.561102 | 3.896596 | 2.729939 |
| Downey | 7.240415 | 7.352288 | 7.171191 | 7.198792 | 7.196726 | 6.767697 | 6.262150 | 5.467345 | 4.653555 | 3.153115 |
| Lava | 3.584321 | 3.580861 | 3.735478 | 3.807307 | 3.757676 | 3.522296 | 3.208795 | 3.117919 | 2.789789 | 2.151971 |
| Inkom | 7.234260 | 7.963363 | 8.395090 | 8.739086 | 8.658328 | 8.819885 | 7.923713 | 6.648629 | 6.310963 | 4.625311 |
| McCammon | 6.072100 | 5.943871 | 6.028852 | 5.923124 | 5.745779 | 5.855876 | 5.205941 | 4.959917 | 4.306040 | 3.472982 |
| School District Rates | | | | | | | | | | |
| Pocatello #25 | 4.485625 | 4.142745 | 4.422426 | 3.942644 | 3.882583 | 3.848642 | 3.327232 | 3.191935 | 2.926396 | 1.872140 |
| Marsh Valley #21 | 2.047254 | 2.116266 | 2.549467 | 2.471546 | 2.044222 | 1.930804 | 1.700755 | 1.578095 | 1.576480 | 1.239429 |
| Grace #148 | 3.556709 | 3.745239 | 3.338645 | 3.222410 | 4.944006 | 4.797940 | 4.564748 | 4.336443 | 3.857934 | 3.253496 |
| Preston #201 | 2.156781 | 1.420121 | 2.002823 | 1.953985 | 1.761711 | 1.629898 | 1.494372 | 1.236725 | 1.115041 | 1.574613 |
| Westside #202 | 1.289242 | 1.280431 | 1.199511 | 1.197881 | 1.070810 | 1.012035 | .893539 | .763735 | .680315 | .611363 |

(Continued)

BANNOCK COUNTY, IDAHO
DIRECT AND OVERLAPPING PROPERTY TAX RATES CONTINUED
 Last Ten Fiscal Years
 (amounts expressed in millionths)

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Library District Rates | | | | | | | | | | |
| South Bannock Free Library | .627281 | .663313 | .625523 | .625579 | .605802 | .599042 | .564970 | .537763 | .490475 | .380483 |
| Portneuf Free Library | .613554 | .566615 | .579006 | .610923 | .583499 | .609325 | .521877 | .532513 | .500811 | .373483 |
| Fire District Rates | | | | | | | | | | |
| North Bannock | .514030 | .527987 | .550846 | .555877 | .551251 | .536208 | 1.876591 | 1.897459 | 1.234550 | .821690 |
| Pocatello Valley | .565845 | .532188 | .527999 | .516931 | .506056 | .495430 | .392001 | .375776 | .359152 | .246799 |
| McCammon | .465253 | .477709 | .498678 | .500234 | .502169 | .487588 | .393552 | .388605 | .386799 | .277621 |
| Downey | 1.583292 | 1.467374 | 1.507642 | 1.538891 | 1.587858 | 1.573628 | 1.441218 | 1.308160 | 1.163241 | .808560 |
| Jackson Creek | .907989 | .958940 | .953935 | .845593 | .855468 | .863332 | .643065 | .628725 | .626920 | .398302 |
| Lava | .953005 | .933037 | .926430 | .908392 | .896863 | .891680 | .690035 | .703792 | .654169 | .460365 |
| Arimo | .763835 | .734806 | .750626 | .779526 | .747916 | .758638 | .617507 | .617753 | .545585 | .391233 |
| Cemetery District Rates | | | | | | | | | | |
| Marsh Valley | .184095 | .199526 | .223572 | .179458 | .179024 | .173307 | .167787 | .156120 | .141371 | .119913 |
| Arimo | .214351 | .234536 | .233699 | .218435 | .214250 | .214093 | .217017 | .204242 | .192557 | .160571 |
| Lava | .104846 | .106758 | .101785 | .099137 | .097166 | .091466 | .081469 | .077707 | .076180 | .056200 |
| McCammon | .234705 | .233811 | .232354 | .238061 | .221398 | .214414 | .194431 | .187647 | .164795 | .133043 |
| Swan Lake | .104797 | .122577 | .096795 | .094554 | .088196 | .081605 | .079771 | .089500 | .077517 | .070604 |
| Inkom | .146231 | .152496 | .151161 | .150016 | .153299 | .154838 | .135613 | .132847 | .127189 | .090218 |
| Highway District Rates | | | | | | | | | | |
| Bannock County Road and Bridge . . . | .458427 | .482885 | .850532 | .727119 | .674609 | .472305 | .525492 | .502121 | .452368 | .312440 |
| Downey-Swan Lake Highway | .475454 | .501600 | .506098 | .478823 | .435618 | .442759 | .430739 | .402419 | .358345 | .307617 |
| Other Special District Rates | | | | | | | | | | |
| Ambulance District | .397195 | .402212 | .398922 | .399317 | .400000 | .398066 | .350390 | .335278 | .317717 | .243136 |
| Mosquito Abatement District | .054958 | .045397 | .035503 | .027504 | .027026 | .034374 | .030244 | .028966 | .026522 | .020347 |

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO

Schedule 7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

| <u>Taxpayer</u> | <u>2023</u> | | | <u>2014</u> | | |
|--------------------------------|-----------------------------------|-------------|---|-----------------------------------|-------------|---|
| | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Taxable Assessed</u> | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Assessed</u> |
| Union Pacific Railroad | \$ 349,691,000 | 1 | 5.58 % | \$ 123,966,099 | 1 | 3.13 % |
| Pocatello Hospital LLC | 113,033,000 | 2 | 1.80 | 121,830,617 | 2 | 3.07 |
| Pacificorp | 76,408,000 | 3 | 1.22 | 76,642,892 | 3 | 1.93 |
| Idaho Central Credit Union | 60,668,000 | 4 | 0.97 | 17,591,183 | 9 | 0.44 |
| Idaho Power Company | 52,259,000 | 5 | 0.83 | 34,008,233 | 6 | 0.86 |
| Great Western Malting | 46,637,000 | 6 | 0.75 | - | - | - |
| LA Semiconductor* | 40,610,000 | 7 | 0.65 | 41,399,027 | 5 | 1.04 |
| Amys Kitchen | 39,437,000 | 8 | 0.38 | - | - | - |
| Western States Equipement CO | 23,612,000 | 9 | 0.63 | - | - | - |
| Northgate Apartments | 21,757,000 | 10 | 0.35 | - | - | - |
| Northwest Pipeline Corporation | - | | 0.00 | 21,247,564 | 7 | 0.54 |
| Heinz Frozen Foods | - | | 0.00 | 59,116,620 | 4 | 1.49 |
| Qwest Corporation | - | | 0.00 | 15,805,200 | 10 | 0.40 |
| Winco Foods LLC | - | | 0.00 | 19,201,116 | 8 | 0.48 |
| Total | \$ 824,112,000 | | 13.16 % | \$ 530,808,551 | | 13.38 % |

Source: Bannock County Assessor

* LA Semiconductors bought out ON Semiconductors during FY23.

BANNOCK COUNTY, IDAHO

Schedule 8

PROPERTY TAX LEVIES AND COLLECTIONS

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> |
| 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% | 1,305,379 | 26,829,095 | 99.7% |
| 2019 | 27,975,288 | 27,245,861 | 97.4% | 562,192 | 27,808,053 | 99.4% |
| 2020 | 29,545,946 | 29,107,905 | 98.5% | 203,361 | 29,311,266 | 99.2% |
| 2021 | 25,042,161 | 24,547,032 | 98.0% | 38,029 | 24,585,061 | 98.2% |
| 2022 | 30,232,383 | 29,583,285 | 97.9% | 201,129 | 29,784,414 | 98.5% |
| 2023 | 31,519,833 | 30,653,750 | 97.3% | - | 30,653,750 | 97.3% |

Source: Bannock County Clerk

BANNOCK COUNTY, IDAHO

Schedule 9

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

| Fiscal Year | <u>Governmental Activities</u> | | | <u>Business-Type Activities</u> | | | Total Primary Government | Percentage of Personal Income ¹ | Per Capita ¹ |
|----------------|---|--|---------------|---------------------------------------|---------------|-----------|--------------------------------|--|----------------------------|
| | <u>General Obligation Bonds</u> | <u>Certificates of Participation</u> | <u>Leases</u> | <u>Certificates Participation</u> | <u>Leases</u> | | | | |
| 2014 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0% | \$ - |
| 2015 | - | - | 1,029,836 | - | - | 1,029,836 | | 0% | 12.36 |
| 2016 | - | - | 825,741 | - | - | 825,741 | | 0% | 9.86 |
| 2017 | - | - | 794,382 | - | - | 794,382 | | 0% | 9.41 |
| 2018 | - | - | 545,757 | - | - | 545,757 | | 0% | 6.40 |
| 2019 | - | - | 295,632 | - | - | 295,632 | | 0% | 0.89 |
| 2020 | - | - | 44,118 | - | - | 44,118 | | 0% | 0.14 |
| 2021* | - | - | 931,445 | - | 586,934 | 1,518,379 | | 41% | 5.85 |
| 2022 | - | - | 922,007 | - | 380,796 | 1,302,803 | | 32% | 28.67 |
| 2023 | - | - | 845,408 | - | 477,431 | 1,322,839 | | 31% | 27.87 |

¹ 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).

* Restated for the implementation of GASB 87- Leases.

BANNOCK COUNTY, IDAHO

Schedule 10

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>General Obligation Bonds</u> | <u>Less Amount Restricted for Payment of Principal</u> | <u>Net General Obligation Bonds</u> | <u>Percentage of Actual Taxable Value¹ of Property</u> | <u>Per Capita²</u> |
|------------------------|---|--|---|---|-------------------------------|
| 2014 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | - | - | - | - | - |
| 2016 | - | - | - | - | - |
| 2017 | - | - | - | - | - |
| 2018 | - | - | - | - | - |
| 2019 | - | - | - | - | - |
| 2020 | - | - | - | - | - |
| 2021 | - | - | - | - | - |
| 2022 | - | - | - | - | - |
| 2023 | - | - | - | - | - |

¹See Schedule 5 for property value data

²Population data can be found in Schedule 12.

BANNOCK COUNTY, IDAHO

Schedule 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Limit | \$ 105,082,775 | \$ 106,061,780 | \$ 106,073,043 | \$ 107,847,567 | \$ 111,962,546 | \$ 114,960,633 | \$ 136,293,553 | \$ 144,918,933 | \$ 165,971,898 | \$ 175,088,715 |
| Total net debt applicable to limit . | - | - | - | - | - | - | - | - | - | - |
| Legal debt margin . | <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> | <u>\$ 165,971,898</u> | <u>\$ 175,088,715</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 2023

| | |
|---|-----------------------|
| Assessed value (includes exemptions)..... | \$ 8,754,453,757 |
| Debt Limit (2% of assessed market value)..... | 175,088,715 |
| 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>\$ 175,088,715</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

| <u>Year</u> | <u>Population</u> | <u>Personal Income (thousands of dollars)</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|---|---|------------------------------|
| 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 |
| 2022 | 89,517 | 4,010,978 | 45,443 | 2.5 |
| 2023 | 89,517 | 4,248,231 | 47,457 | 3.2 |

Sources: Idaho Commerce & Labor; BEA Regional Economic Accounts

BANNOCK COUNTY, IDAHO

Schedule 13

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

| <u>Employer</u> | <u>2023</u> | | | <u>2014</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 | 2500-4999 | 1 | 5.41 % | 3,450 | 1 | 8.70 % |
| School District #25 | 1000-2499 | 2 | 2.16 | 1,400 | 2 | 3.50 |
| Portneuf Medical Center | 1000-2499 | 2 | 2.16 | 1,200 | 3 | 3.00 |
| Idaho Central Credit Union | 1000-2499 | 2 | 2.16 | - | - | - |
| Amy's Kitchen* | 500-999 | 5 | 1.08 | - | - | - |
| City of Pocatello | 500-999 | 5 | 1.08 | 700 | 4 | 2.80 |
| ON Semiconductor | 500-999 | 5 | 1.08 | 600 | 6 | 1.50 |
| Safe Haven | - | - | 0 | 350 | 8 | 0.80 |
| Bannock County | 430 | 8 | 0.93 | 400 | 7 | 1.00 |
| Wal-Mart | 250-499 | 9 | 0.54 | 300 | 9 | 0.70 |
| Bannock County Community Center | 250-499 | 9 | 0.54 | - | 0 | 0.00 |
| Convergys Customer Support | - | - | - | 650 | 5 | 1.60 |
| Varsity Contractors | - | - | - | 350 | 8 | 0.80 |
| Total | <u>7,930</u> | | <u>17.14 %</u> | <u>9,400</u> | | <u>24.40 %</u> |

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

Source: Employment range information from Idaho Department of Labor.

BANNOCK COUNTY, IDAHO

Schedule 14

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Function/Program</u> | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Management | 22 | 22 | 20 | 19 | 19 | 20 | 19 | 19 | 21 | 21 |
| Administrative | 35 | 36 | 37 | 35 | 36 | 39 | 34 | 33 | 42 | 42 |
| Maintenance | 4 | 4 | 7 | 7 | 6 | 7 | 5 | 6 | 6 | 4 |
| Planning | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 |
| Assessor/Appraisal . . . | 16 | 15 | 15 | 14 | 11 | 13 | 16 | 17 | 17 | 17 |
| Public Safety: | | | | | | | | | | |
| Management | 10 | 10 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Officers | 70 | 70 | 80 | 79 | 84 | 87 | 85 | 83 | 87 | 88 |
| Civilians | 38 | 36 | 31 | 29 | 28 | 25 | 33 | 32 | 31 | 32 |
| Road & Bridge: | | | | | | | | | | |
| Management | 7 | 6 | 5 | 4 | 6 | 6 | 5 | 5 | 5 | 4 |
| Administrative | 2 | 2 | 3 | 3 | 2 | 1 | 2 | 2 | 2 | 2 |
| Road Workers | 25 | 26 | 25 | 26 | 24 | 26 | 26 | 27 | 27 | 27 |
| Health and Welfare: | | | | | | | | | | |
| Management | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 |
| Administrative | 5 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| Equipment Operator . . | 8 | 10 | 10 | 10 | 11 | 11 | 11 | 11 | 11 | 11 |
| Culture and Recreation: | | | | | | | | | | |
| Management | 1 | 1 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 2 |
| Administrative | 2 | 1 | 1 | 2 | 1 | 1 | - | 2 | 3 | 4 |
| Maintenance | 2 | 4 | 7 | 8 | 7 | 8 | 8 | 8 | 8 | 7 |
| Agriculture: | | | | | | | | | | |
| Administrative | 1 | - | - | 3 | 3 | 4 | 4 | 4 | 5 | 5 |
| Operations | 2 | 3 | 4 | - | - | - | - | - | - | - |
| Legal and Judicial: | | | | | | | | | | |
| Management | 6 | 7 | 9 | 10 | 9 | 10 | 10 | 11 | 10 | 10 |
| Administrative | 49 | 51 | 52 | 47 | 48 | 59 | 59 | 63 | 63 | 64 |
| Probation | 21 | 21 | 21 | 19 | 20 | 19 | 17 | 18 | 20 | 20 |
| Attorneys | 14 | 14 | 15 | 18 | 21 | 23 | 29 | 32 | 32 | 31 |
| Security | 10 | 10 | 10 | 9 | 9 | 10 | 10 | 10 | 2 | 2 |
| Total | <u>355</u> | <u>360</u> | <u>373</u> | <u>364</u> | <u>367</u> | <u>393</u> | <u>398</u> | <u>407</u> | <u>416</u> | <u>416</u> |

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO

Schedule 15

OPERATION INDICATORS

Last Ten Fiscal Years

| <u>Function/Program</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> | <u>2022</u> | <u>2023</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government | | | | | | | | | | |
| Registered Voters | 36,188 | 38,924 | 41,309 | 40,325 | 41,280 | 39,412 | 51,330 | 45,494 | 48,161 | 43,414 |
| Votes Cast in Last Election | 13,741 | 6,693 | 34,388 | 11,031 | 29,444 | 9,058 | 40,070 | 22,666 | 25,792 | 12,566 |
| Marriage Licenses Issued | 667 | 581 | 566 | 624 | 657 | 585 | 607 | 597 | 712 | 634 |
| Documents Recorded | 16,894 | 18,065 | 18,634 | 19,149 | 19,130 | 19,873 | 23,908 | 29,021 | 22,440 | 13,600 |
| Passports Issued | - | 1,010 | 1,314 | 1,326 | 1,232 | 1,310 | 199 | N/A | 823 | 1,378 |
| Building Permits Issued | 137 | 176 | 158 | 281 | 374 | 278 | 349 | 305 | 255 | 190 |
| Veteran's Services | | | | | | | | | | |
| Appointments | 819 | 713 | 626 | 519 | 687 | 502 | 568 | 528 | 798 | 1,601 |
| Claims Filed | 420 | 274 | 238 | 256 | 327 | 231 | 254 | 525 | 427 | 575 |
| Calls Received | 1,865 | 1,898 | 1,443 | 1,097 | 1,226 | 1,209 | 942 | 1,523 | 1,514 | 1,955 |
| Circuit Breaker Applicants | 1,357 | 1,307 | 1,282 | 1,264 | 1,235 | 1,215 | 1,215 | N/A | 1,167 | 1,391 |
| New Construction Parcels | 285 | 260 | 214 | 336 | 219 | 218 | 201 | N/A | 374 | 322 |
| Public Safety | | | | | | | | | | |
| Average Beds Utilized in County Jail | 212 | 242 | 249 | 262 | 283 | 281 | 261 | N/A | 280 | 271 |
| Average Cost of Inmate Per Day in County Jail . \$ | 87.60 | \$ 75.54 | \$ 76.00 | \$ 75.97 | \$ 79.46 | \$ 87.84 | \$ 88.76 | N/A | \$ 82.27 | \$ 98.22 |
| Youths Admitted to Detention | 570 | 493 | 493 | 384 | 446 | 466 | 347 | N/A | 350 | 421 |
| Average Length of Stay in Detention | 8 | 7 | 9 | 11 | 9 | 10 | 12 | N/A | 13 | 10 |
| Roads | | | | | | | | | | |
| Miles of Dust Control/Road Maintenance | 68 | 70 | 80 | 60 | 71 | 72 | 66 | 62 | 68 | 67 |
| Miles of Asphalt Overlay | 9 | 12 | 8 | 12 | 12 | 16 | 16 | 16 | 8 | 9 |
| Miles of Road Chipped & Sealed | 13 | 14 | 15 | 27 | 27 | 29 | 28 | 24 | 34 | 40 |
| Traffic Sign Maintenance | - | - | 628 | 711 | 611 | 855 | 744 | N/A | 1,297 | 1,138 |
| Hours Spent on Snow Removal & Sanding | 2,981 | 2,148 | 4,997 | 6,538 | 4,316 | 7,687 | 5,190 | 4,109 | 6,447 | 12,864 |
| Health & Welfare | | | | | | | | | | |
| Ambulance Calls Responded to | 6,206 | 6,761 | 7,229 | 8,290 | 7,934 | 7,176 | 7,866 | 7,629 | 7,641 | 7,748 |
| Ambulance Out of Town Transfers | 107 | 159 | 144 | 249 | 217 | 153 | 155 | N/A | 89 | 43 |
| Indigent Claims Reviewed (July-June FY) | 334 | 304 | 346 | 344 | 344 | 383 | 213 | 83 | 30 | 44 |
| Indigent Claims Paid (July-June FY) | 209 | 126 | 142 | 126 | 114 | 141 | 125 | 75 | 28 | 27 |
| Landfill Refuse Collected (tons) | 105,052 | 111,406 | 114,229 | 128,843 | 120,548 | 124,605 | 13,376 | N/A | 146,289 | 140,406 |
| Customers on "Free Days" | 1,062 | 557 | 789 | 773 | 745 | 872 | 778 | N/A | 697 | 1,398 |
| Tons Received on "Free Days" | 581 | 309 | 479 | 326 | 551 | 532 | 423 | N/A | 411 | 639 |

(Continued)

BANNOCK COUNTY, IDAHO

OPERATION INDICATORS - (CONTINUED)

| | Last Ten Fiscal Years | | | | | | | | | |
|--|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Function/Program</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> | <u>2022</u> | <u>2023</u> |
| Culture & Recreation | | | | | | | | | | |
| Events Booked at Events Center | 353 | 347 | 377 | 644 | 696 | 596 | 550 | 569 | 362 | 788 |
| Events Booked at Wellness Complex | - | 10 | 200 | 214 | 328 | 485 | 20 | 182 | 172 | 242 |
| Agriculture | | | | | | | | | | |
| Hours Spent Spraying Roadside Weeds | 1,425 | 1,382 | 1,137 | 1,302 | 332 | 796 | 181 | 383 | 1,353 | 1,072 |
| Curriculum Classes Taught by Agents | 44 | 153 | N/A | 68 | 186 | 66 | 78 | 57 | 39 | 72 |
| Contacts from Outside Sources in Ag Ext. | 13,201 | 11,485 | N/A | 106,133 | 18,236 | 44,049 | 11,758 | 16,906 | 48,008 | 45,417 |
| 4-H/FCS/Ag Programs Held by Ag Extension* . . | 51 | - | N/A | 611 | 97 | 287 | 217 | 225 | 181 | 274 |
| Legal & Judicial | | | | | | | | | | |
| Focus on Children Class | 16 | 15 | 15 | 16 | 16 | 16 | 12 | 12 | N/A | 12 |
| Attendance for Silver Linings Class | 160 | 150 | 182 | 194 | 206 | 224 | 60 | N/A | N/A | N/A |
| Silver Linings Classes | 16 | 15 | 15 | 16 | 16 | 16 | 12 | N/A | N/A | N/A |
| Drug Court Graduates/Felony & DUI | 13 | 11 | 11 | 6 | 6 | 16 | 14 | 14 | 48 | 18 |
| Citizens Helped by Court Assistance | 4,466 | 3,735 | N/A | 2,340 | 5,920 | 5,366 | 5,559 | 5,071 | 5,017 | 6,323 |
| Caseload for Misdemeanor Probation | 1,927 | 2,093 | 904 | 1,968 | 964 | 886 | 1,835 | 1,387 | 1,011 | 1,091 |
| Caseload Court Service's Pretrial Release . . . | 117 | 204 | 128 | 137 | 121 | 95 | 81 | 306 | 81 | 329 |
| Magistrate Case Filings: | | | | | | | | | | |
| Civil Cases | 5,205 | 4,473 | 4,488 | 5,056 | 4,868 | 4,785 | 4,530 | 4,070 | 4,120 | 46,775 |
| Criminal Cases | 17,319 | 18,783 | 16,232 | 14,775 | 14,914 | 14,243 | 13,178 | 10,973 | 10,748 | 12,523 |
| Juvenile Criminal Cases | 930 | 776 | 853 | 858 | 728 | 893 | 611 | 662 | 677 | 713 |

N/A indicates information not available from department

* Numbers are reported in Curriculum Classes taught by Agents.

BANNOCK COUNTY, IDAHO

Schedule 16

CAPITAL ASSETS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

| <u>Function/Program</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> | <u>2022</u> | <u>2023</u> |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government: | | | | | | | | | | |
| Buildings | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |
| Vehicles and Equipment . . . | 2 | 4 | 6 | 11 | 7 | 10 | 8 | 13 | 14 | 16 |
| Public Safety: | | | | | | | | | | |
| Vehicles | 57 | 59 | 62 | 64 | 66 | 71 | 65 | 63 | 74 | 68 |
| Buildings | 8 | 8 | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 |
| Equipment | 22 | 25 | 28 | 27 | 24 | 25 | 26 | 40 | 40 | 43 |
| Road & Bridge: | | | | | | | | | | |
| Streets (in miles) | 471 | 471 | 471 | 467 | 467 | 467 | 467 | 467 | 504 | 506 |
| Bridges | 22 | 22 | 22 | 22 | 22 | 22 | 23 | 23 | 23 | 23 |
| Signs | 451 | 451 | 451 | 451 | 451 | 451 | 451 | 451 | 451 | 451 |
| Buildings | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 7 | 7 | 7 |
| Vehicles and Equipment . . . | 90 | 89 | 88 | 89 | 89 | 91 | 92 | 91 | 88 | 88 |
| Health and Welfare: | | | | | | | | | | |
| Buildings | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 9 | 9 |
| Vehicles and Equipment . . . | 23 | 28 | 28 | 34 | 38 | 40 | 46 | 48 | 50 | 55 |
| Ambulances | 10 | 11 | 11 | 12 | 13 | 14 | 13 | 13 | 13 | 14 |
| Culture and Recreation: | | | | | | | | | | |
| Buildings | 15 | 25 | 26 | 26 | 26 | 29 | 30 | 31 | 33 | 34 |
| Vehicles and Equipment . . . | 5 | 6 | 9 | 9 | 9 | 11 | 17 | 16 | 16 | 17 |
| Agriculture: | | | | | | | | | | |
| Equipment | 7 | 7 | 7 | 5 | 5 | 6 | 6 | 6 | 7 | 7 |
| Buildings | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Vehicles | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Legal and Judicial: | | | | | | | | | | |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Vehicles | 1 | 1 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 4 |

Source: Bannock County Auditor

BANNOCK COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2023

| <u>Federal Grant/Program Title</u> | <u>Federal Assistance Listing Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Disbursements/Expenditures</u> | |
|--|--|---|-----------------------------------|------------|
| <u>DEPARTMENT OF AGRICULTURE:</u> | | | | |
| Passed through the | | | | |
| Super. Of Public Instruction: | | | | |
| School Breakfast Program (a) | 10.553 | 202323N119947 | \$ 9,470 | |
| National School Lunch Program (a) | 10.555 | 202323N119947 | 19,686 | \$ 29,156 |
| <u>DEPARTMENT OF JUSTICE:</u> | | | | |
| Grants to Encourage Arrest Policies and Enforcement of | | | | |
| Protection Orders Program | 16.590 | 2015-WE-AX-0028 | 87,148 | |
| Bulletproof Vest Partnership Program | 16.607 | | 3,624 | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 15PBJA-22-GG-02353-JA(| 38,655 | |
| Passed through the | | | | |
| Idaho State Police: | | | | |
| NICS Act Record Improvement Program | 16.813 | | | \$ 129,427 |
| <u>DEPARTMENT OF TRANSPORTATION:</u> | | | | |
| Passed through the | | | | |
| Idaho Department of Transportation: | | | | |
| State and Community Highway Safety (c) | 20.600 | | 14,984 | |
| National Priority Safety Programs (c) | 20.616 | | 14,740 | |
| Highway Planning and Construction (b) | 20.205 | | - | 29,724 |
| <u>DEPARTMENT OF TREASURY:</u> | | | | |
| SLRF American Rescue Plan Act | 21.027 | | 4,757,622 | 4,757,622 |
| <u>ELECTION ASSISTANCE COMMISSION:</u> | | | | |
| Passed through the | | | | |
| Secretary of State: | | | | |
| 2018 HAVA Election Security Grants | 90.404 | | - | - |
| <u>DEPARTMENT OF HEALTH & HUMAN SERVICES:</u> | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National | | | | |
| Significance | 93.243 | 1H-79-SP-080981-01 | 10,966 | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | 9,699 | 20,665 |
| <u>EXECUTIVE OFFICE OF THE PRESIDENT</u> | | | | |
| Passed through the | | | | |
| Idaho State Police: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | G22-OR-0004-A-ONDCP | - | - |
| <u>DEPARTMENT OF HOMELAND SECURITY:</u> | | | | |
| Passed through the | | | | |
| Idaho Bureau of Homeland Security: | | | | |
| Emergency Management Performance Grants | 97.042 | EMS-2020-EP-00003 | 30,181 | |
| Administered by the | | | | |
| Idaho Bureau of Homeland Security: | | | | |
| Homeland Security Grant Program Direct to Vendor | 97.067 | EMW-2020-SS-00070 | 51,867 | |
| Homeland Security Grant Program Direct to Vendor | 97.067 | EMW-2021-SS-00070 | 22,905 | 104,953 |
| Total Federal Financial Assistance | | | \$ 5,071,547 | |
| (a) Child Nutrition Cluster | | | \$ 29,156 | |
| (b) Highway Safety Cluster | | | 29,724 | |

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, 2023

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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, wherein 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.

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*

Board of County Commissioners
Bannock County, Idaho
Pocatello, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Bannock County, Idaho, as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise the Bannock County, Idaho's basic financial statements, and have issued our report thereon dated August 20, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bannock County, Idaho'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 Bannock County, Idaho'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 a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of Bannock County, Idaho's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Wipfli LLP". The script is cursive and fluid, with the letters "W", "i", "p", "f", "l", and "i" being particularly prominent and connected.

Wipfli LLP

Idaho Falls, Idaho

August 20, 2024