



CITY OF POCATELLO, IDAHO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

WITH AUDITED GOVERNMENT WIDE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

911 N 7th Avenue, Pocatello, ID 83201
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CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

INTRODUCTORY SECTION:

Letter of Transmittal	1-5
List of Principal Officials	6
Organization Chart	7

FINANCIAL SECTION:

Independent Auditor's Report	8-10
Management's Discussion and Analysis	11-20

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:

Statement of Net Position	21-22
Statement of Net Activities	23

Fund Financial Statements:

Governmental Funds Balance Sheet	24
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	25
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance	26-27
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	28
General Fund - Statement of Revenues, Expenditures and Changes in Fund Reconciliation Balance - Budget and Actual	29-30
Street Special Revenue Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	31
Proprietary Funds Combining Statement of Net Position	32-33
Proprietary Funds Combining Statement of Revenues, Expenses and Changes in Net Position	34-35
Proprietary Funds Combining Statement of Changes in Cash Flow	36-39
Statement of Fiduciary Net Position	40
Statement of Changes in Fiduciary Net Position	41

Notes to the Financial Statements	42-71
---	-------

Required Supplementary Information	72-73
--	-------

CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

FINANCIAL SECTION - continued:

OTHER FINANCIAL CONTENTS:

Combining Non-Major Governmental Fund Financial Statements:

Non-Major Governmental Funds Combining Balance Sheet	74
Non-Major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance	75

Other Non-major Special Revenue Fund Financial Statements:

Combining Balance Sheet - Other Non-Major Special Revenue Funds	76-77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Other Non-Major Special Revenue Funds	78-79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Recreation Special Revenue Fund	80
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Cemetery Special Revenue Fund	81
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Airport Special Revenue Fund	82
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Special Revenue Fund	83
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Business Improvement District Special Revenue Fund	84
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Emergency Repair Special Revenue Fund	85
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Science and Environmental Special Revenue Fund	86
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Capital Acquisition Special Revenue Fund	87

Grant Funded Non-Major Special Revenue Fund Financial Statements:

Combining Balance Sheet - Grant Funded Non-Major Special Revenue Funds	88-89
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Grant Funded Non-Major Special Revenue Funds	90-91

CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

FINANCIAL SECTION:

OTHER FINANCIAL CONTENTS - continued:

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Public Rural Transportation Special Revenue Fund.....	92
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Public Urban Transportation Special Revenue Fund.....	93
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - CDBG Entitlement Special Revenue Fund.....	94
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Police Grant Special Revenue Fund.....	95
<i>Reserved and Designated Non-major Special Revenue Fund Financial Statements:</i>	
Combining Balance Sheet Reserved and Designated Non-Major Special Revenue Funds.....	96-97
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Reserved and Designated Non-Major Special Revenue Funds	98-99
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Chief Theatre Special Revenue Fund.....	100
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Hill-Vu Settlement Special Revenue Fund	101
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - EIDC Revolving Loan Special Revenue Fund	102
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - CDR Loan Special Revenue Fund	103
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Zoo Animal and Education Special Revenue Fund	104
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Facade Loan Revolving Special Revenue Fund	105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Property Abatement Special Revenue Fund.....	106
<i>Non-Major Debt Service Fund Financial Statements:</i>	
Balance Sheet - Non-Major Debt Service Fund.....	107
Statement of Revenues, Expenditures and Changes in Fund Balance - Non-Major Debt Service Funds.....	108
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Debt Service Fund.....	109

CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

FINANCIAL SECTION:

OTHER FINANCIAL CONTENTS - continued:

Non-Major Capital Improvement Fund Financial Statements:

Combining Balance Sheet - Non-Major Capital Improvement Funds	110-111
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non-Major Capital Improvement Funds	112-113
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Street Federal Projects Capital Improvement Fund	114
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Street Improvement Capital Improvement Fund	115
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Airport Improvement Capital Improvement Fund	116
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Fire Apparatus Capital Fund Balance	117
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Building Renovation Fund	118
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Street Capital Equipment Fund	119

Proprietary Funds Financial Schedules:

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Sanitation Fund	120
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Water Fund.....	121
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Environmental Pollution Control Fund.....	122
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Ambulance District Fund.....	123

Internal Service Funds Financial Statements:

Combining Balance Sheet - Internal Service Funds	124-125
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	126-127
Combining Statement of Changes in Cash Flow - Internal Service Funds.....	128-131
Schedule of Revenues, Expenses and Changes in Position - Budget and Actual - Computer Center Internal Service Fund	132
Schedule of Revenues, Expenses and Changes in Position -	

CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

FINANCIAL SECTION:

OTHER FINANCIAL CONTENTS - continued:

Budget and Actual - Fleet Internal Service Fund.....	133
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Utility Billing Internal Service Fund	134
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual – Employee Wellness Internal Service Fund	135
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Public Works Internal Service Fund	136
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Fuel Fund	137
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual – Worker’s Insurance Fund	138
Schedule of Revenues, Expenses and Changes in Position -	
Budget and Actual – Education Benefits Internal Service Fund.....	139
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Retirement Payout Internal Service Fund	140
Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Liability Insurance Internal Service Fund.....	141

Fiduciary Funds Financial Schedules:

Schedule of Revenues, Expenses and Changes in Net Position -	
Budget and Actual - Police Retirement Pension Fiduciary Fund.....	142
Schedule of Revenues, Expenses and Changes in Net Position -	

STATISTICAL SECTION:

Net Position by Component - accrual basis of accounting.....	143
Changes in Net Position - accrual basis of accounting.....	144-145
Governmental Activities Tax Revenues by Source.....	146
Fund Balances of Governmental Funds	147
Changes in Fund Balances of Governmental Funds.....	148
General Government Tax and Intergovernmental Revenues by Source	149
Assessed and Actual Value of Property	150
Property Tax Rates Direct and Overlapping Governments.....	151

STATISTICAL SECTION - continued:

Principal Taxpayers	152
Property Tax Levies and Collections	153

CITY OF POCA TELLO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page No.

Ratios of General Bonded Debt Outstanding.....	154
Direct and Overlapping Governmental Activities Debt	155
Legal Debt Margin Information	156
Pledged-Revenue Coverage.....	157
Demographic and Economic Statistics	158
Principal Employers	159

SINGLE AUDIT AND PASSENGER FACILITIES CHARGES SECTION:

Schedule of Expenditures of Federal Awards	160
Notes to The Schedule of Expenditures of Federal Awards.....	161
Schedule of Expenditures – Passenger Facility Charges	162
Independent Auditor’s Report on Compliance and Internal Control	163
Independent Auditor’s Report on Major Programs	164-165
Independent Auditor’s Report on Passenger Facilities Charges	166-167
Schedule of Finding and Questioned Costs.....	168-170

INTRODUCTORY SECTION

Transmittal Letter

List of Principal Officials

Organizational Chart



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208-234-6218

Date: December 29, 2023

To: Brian Blad, Mayor

CC: City Council
Citizens of the City of Pocatello

From: Eugene Hill, CFO/Treasurer

Idaho State Law requires that all general-purpose local governments with an annual budget that exceeds two hundred fifty thousand dollars (USD 250,000) submit copies of their audited financial statements to the legislative council. The statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted governmental auditing standards by a firm that has licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) for the City of Pocatello for the fiscal year ended September 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon comprehensive internal controls. The objective of the information contained in the report is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements

Deaton & Company, Chartered, a firm of licensed certified public accountants has issued an unmodified opinion on the City of Pocatello's financial statements for the year ended September 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City of Pocatello

The City of Pocatello, which has a population of 57,730 (US Census Bureau), was incorporated in 1889 as a junction on the Union Pacific Railroad. Pocatello is located in the southeastern portion of the State of Idaho; and Pocatello is the sixth largest city in the State of Idaho after Boise (population of 236,634), Meridian (population of 129,736), Nampa (population of 110,951) Idaho Falls (population of 67,723), and Caldwell (population of 65,920).

Pocatello has a land area of 34 square miles and is bordered by the City of Chubbuck, with a population of 16,165. The City is located in Bannock County population of 88,263 (a small portion of the City is located

in neighboring Power County near the vicinity of the Pocatello Regional Airport). The City is empowered to levy property taxes on both real and personal property within the city limits. The City also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time

The City of Pocatello operates under the Council-Mayor form of government. Policy-making and legislative authority are vested in a governing council (City Council) consisting of the mayor and six other members, all elected on a non-partisan basis. The Council is responsible for passing ordinances, adopting the budget, appointing committees, approval of the internal control framework, and hiring city management. The Mayor acts as the Chief Executive Officer and oversees the day-to-day operations of the City. The Mayor and Council members are elected at large for 4-year terms, with three of the Council members standing for election every two years.

The City of Pocatello provides a full range of services. These services include Public Safety (police, fire, regional ambulance, animal control, and building inspection); Environmental Health (sanitation, water, wastewater treatment, stormwater management, and utility billing); Transportation (street & highway maintenance, traffic engineering, regional public transit services, and airport operations); Cultural, Recreational and Educational (parks, recreation, zoo, cemetery, and library); Neighborhood Quality (engineering, planning and development, and community services) and Administration (mayor/council, finance, human resources, legal, risk management, and information technology). In addition to general government activities, the Mayor and City Council can exercise oversight of the Pocatello Development Authority (a legally separate corporation). Therefore, the Pocatello Development Authority's activities are included in the reporting entity.

The annual budget serves as the basis for the City of Pocatello's financial planning and control. The Chief Financial Officer and Mayor are responsible for preparing a draft budget for the Council. The budget is prepared by fund, department level, and accountline, but is adopted at the fund level for managerial accountability. The information included in the budget is the past year's financial statements, current year fiscal year estimates, and appropriations requested for the next fiscal year.

The Chief Financial Officer and Mayor will submit a proposed budget for the next fiscal year to the Council before August 1st of the current fiscal year, for review. The Council will first review the past two fiscal years of Financial Statements, second review the forecasted revenues for the next fiscal year, and third the Council will review draft budget requests during May and June before the budget work sessions for the next fiscal year. Throughout, the months of June and July the Council will hold public work sessions to discuss budget requests from the department heads to determine the final draft budget. Then in August Council will hold a public hearing to finalize the draft budget; however, the Council cannot increase the budget after the July publication, but they can lower the proposed budget.

The next fiscal year budget will be legally enacted through the passage of the annual appropriation ordinance (not to exceed the published budget) by the City Council before August 30 of the current fiscal year. The new fiscal year expenditures may not exceed the approved budget appropriations at the fund level; however, City management can legally amend or transfer appropriations within individual funds but not between different funds. For the Council to change appropriations between funds requires the following: (1) a public notice is given, (2) a public hearing is held, and (3) an amended ordinance adoption is approved. The budgets or amendments to the budgets are then integrated into the accounting system to facilitate management control during the current year and upcoming fiscal year.

Local Economy

The City continues to transition from a traditional economic base of railroading and heavy fabrication to a more diversified economy including agriculture, high technology, and services. Idaho State University continues to be the largest principal employer with approximately 2,400 employees. Key employers with employment of 800 employees or more are shown below:

		Approximate Employee Range
Employer	Type of Business	
Idaho State University	Higher Education	2,400
School District 25	Public School	1,730
Portneuf Medical Center	Medical Facilities	1,325
Idaho Central Credit Union	Banking	1,100

The City of Pocatello has been involved in a public-private partnership that provided an east bench interstate 15 on/off ramp. This partnership is part of the Northgate District which will bring businesses and additional housing to the area. We anticipate new growth with this development.

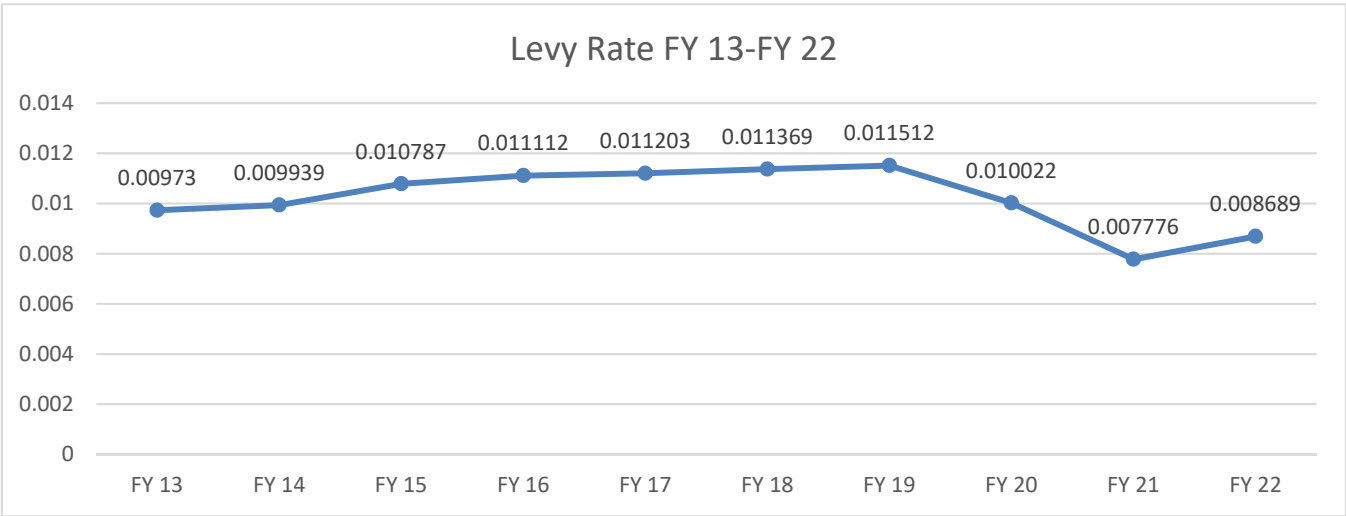
During FY2022, state pass-through revenues displayed a mixed picture. Sales tax revenue increased to \$6,160 exceeding the FY 2022 budget plan by \$450 (+7.9%). The highway user fee revenue achieved \$2,674, falling short of the FY 2022 budget plan by \$67 (-2.4%). Liquor tax revenue achieved \$729, exceeding, the FY 2022 budget plan by \$30 (+4.3%).

Long-term Financial Planning

The City continues with a long-term conservative budgeting program to modestly exceed revenue targets and under-expend, which enables the City to increase operating reserves. During the fiscal year 2016, the City Council adopted a fund reserve policy to stabilize City operations in both good and lean times. This policy has proven effective in facilitating long-term capital purchases with excess reserves in funds.

In FY 2021 it was reported that the City had two funds, which needed to build reserves. These funds are as follows: Recreation Fund and Worker's Insurance Fund. The fiscal year 2022 financial results show that the Recreation Fund has a reserve shortfall of 12.0%. The Workers Insurance Fund continues to be short of having a reserve of 200% or two times the amount of operating expenditures by approximately 1,000. The 2022 budget plan includes a rate change to work towards achieving this reserve goal. The City also adopted a program to move expenses for potential retirement payouts to the Retirement Payout Fund, if an employee does not execute their retirement as planned in the current budget year.

Since fiscal year 2013, levy rates have been around 1%, as shown on the following chart:



The City continues to explore ways to improve the budget development process. By implementing more of a hybrid outcome. The collaborative budget approach has facilitated a better budget that attempts to meet the labor, operating, and capital needs of the City. This process will assist the City to adjust its funding increases and decreases for departments as the City’s needs change.

Relevant financial policies

The City sets utility rates following a rate study validated by an external consultant. The Council receives service-level reports for all departments before budget presentations for the next fiscal year. Budget presentations along with the service level reports provide the Council with the necessary information needed to review the City’s service level and the detailed request for increases in expenditures and changes in fees if needed to maintain or increase services provided by the City for the next fiscal year.

The City adopted new policies regarding fund reserve balances and investments to help the City manage through both growth and contraction economic cycles. The Finance department continues to monitor and update policies to manage the City’s financial operations as needed to adapt to the changing economic cycles.

Major initiatives

Transportation. The City continued a multi-year program to improve city streets and raise the overall pavement condition index. The base program for the Fiscal Year 2022 budget is to commit \$1.2 Million for paving and sealing roads. This funding will be adequate to achieve the goal of treating 10% of the city’s 265 miles of streets with appropriate overlay, sealing, and micro-sealing treatments and meet the Americans with Disabilities Act requirements. The City expanded the Intelligent Transportation System network to include the signals in the Historic Downtown area. This allows us to proactively monitor the signals to reduce disruptions to traffic.

Debt & Capital Facilities. During FY2020 the City engaged in the process to obtain judicial confirmation for the bonding needed to complete the phosphorus upgrade on the Water Pollution Control Facility. This was required for the City to be in permit compliance. The City bonded for the debt in the spring of fiscal year 2015.

Construction began in fiscal year 2015 on this upgrade to the facility and construction was completed to the point of meeting permit compliance in the spring of 2017. The final construction steps were completed in fiscal year 2019. The Water Department worked on mainline replacement projects in Pocatello neighborhoods and began engineering work for the Pocatello Creek Booster and Transmission Line. The Water Department continued to upgrade & replace encoded receiver transmitter devices for electronic meters as part of their five-year plan. The Street and Sanitation Departments jointly made upgrades to their facility located at 2405 Garrett Way. Upgrades were estimated at \$750K and included land improvement, construction of a parking facility, construction of an interior wash bay, and repairs to the existing roof. In addition, the Street Department began to update the design and prep work for the construction of a new City Fuel Lot which is anticipated to be completed in FY2024.

Land-use Planning. The City's Planning Department continued the process of updating the community's land use ordinances. In fiscal year 2022, the Planning Division continued work on the City's new Comprehensive Plan. This plan reflects the values and vision of the community generated through extensive public engagement. Additionally, the department worked with the community and developers to improve and increase the commercial and residential footprint within the City.

Personnel. In personnel matters, the City participated in an employee training program on preventing discriminatory harassment in the workplace, training on defensive driving as well as supervisory training for the City's leadership team. The City continues to provide training programs to help reduce the annual liability insurance premium because they participate in the program. The City adopted a new pay plan for execution in fiscal year 2018. One of the goals of this new plan was to roll longevity add pay into the base wage to provide a more transparent reporting of wages paid to employees. The only department that has not moved to a new pay plan with the new pay philosophy is the Fire Union. Contract changes cannot occur until the budget development for fiscal year 2025. Sworn Police received 2.5% to their base and the addition of a step to their table. Fire received 2.5% to their base and continuation of longevity, while general employees on the Hybrid scale received 2.0% to their base and a step movement.

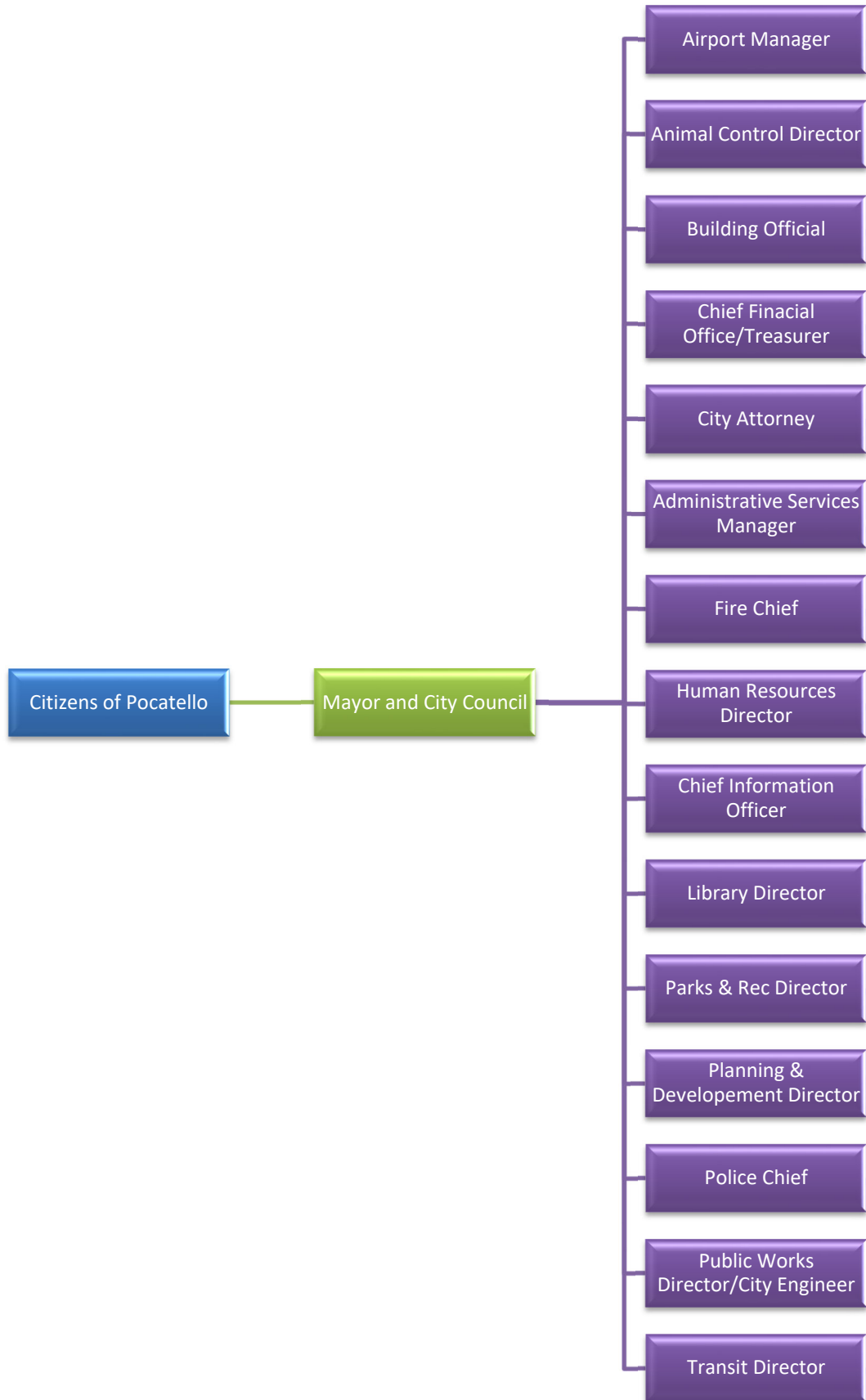
The preparation of the Annual Comprehensive Financial Report (ACFR) was made possible by the dedicated service of the Finance Department to understand the unique challenges in FY 2022. We appreciate the support and assistance of all departments who are involved in the annual audit process. Credit also must be given to the Mayor and the City Council for their support in maintaining high standards of professionalism in the management of the City of Pocatello's finances.

Respectfully December 29, 2023

City of Pocatello
List of Principal Officials
September 30, 2022

Title	Name
Elected Officials	
Mayor	Brian Blad
Council President	Rick Cheatum
Council Member	Linda Leeuwrik
Council Member	Josh Mansfield
Council Member	Corey Mangum
Council Member	Brent Nichols
Council Member	Scott Marchand
Appointed Officials	
City Attorney	Jared Johnson
Chief Financial Officer/Treasurer	Eugene Hill
Public Works Director	Jeffrey Mansfield
City Clerk	Konni Kendall
Airport Manager	D. Alan Evans
Planning & Neighborhood Services	Brent McLane
Police Chief	Roger Schei
Transit Director	Skyler Beebe
Computer Information Systems	Chris Sorensen
Director Parks & Recreation Director	Anne Butler
Library Director	Eric Suess
Fire Chief	Ryan O'Hearn
Sanitation Deputy Public Works Director	Tom Kirkman
Street Superintendent	Tom Kirkman
Water Superintendent	Justin Armstrong
Water Pollution Control Superintendent	Levi Adams
Public Information Officer	Marlise Irby
Utility Billing Director	Cindy Robbins
Human Resources Director	Heather Buchanan

City of Pocatello Organizational Chart



FINANCIAL SECTION

- Independent Auditor's Reports**
- Management's Discussion and Analysis**
- Government Wide Financial Statements**
- Nonmajor Combining and Individual Fund
Financial Statements**

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of 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, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the respective budgetary comparison for the General Fund, the Street Fund, and the other major special revenue funds, of the City of Pocatello as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Pocatello as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Pocatello 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 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 the City of Pocatello'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 generally accepted auditing standards 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 generally accepted auditing standards 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 City of Pocatello'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 the City of Pocatello'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.

Change in Accounting Principle

As described in note 4 to the financial statements, in 2022, the City adopted new accounting guidance, GASB No. 87 Leases. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension schedules, and other required supplemental information on pages 11-20 and 72-73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pocatello's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying schedule of passenger facility charges is presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and is not a required part of the basic financial statements of the City of Pocatello.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules schedule of passenger facility charges, and the schedule of expenditures of federal awards are the responsibility of

management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, schedule of passenger facility charges, and the schedule of expenditures of federal awards are 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 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 whether 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.

The prior year summarized comparative information has been derived from the City's 2021 audited financial statements and, in our report dated May 31, 2023, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. This information is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023, on our consideration of the City of Pocatello'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 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 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 City of Pocatello's internal control over financial reporting and compliance.



Pocatello, Idaho
December 29, 2023

Management's Discussion and Analysis

As management of the City of Pocatello, we offer readers of the City of Pocatello's financial statements this narrative overview and analysis of the financial activities of the City of Pocatello for the fiscal year ended September 30, 2022. 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 pages 1 – 5 of this report. **All dollar amounts, unless otherwise indicated, are expressed in thousands.**

Financial Highlights

- The assets of the City of Pocatello exceeded its liabilities at the close of the most recent fiscal year by \$331,595 (net position).
- The government's total net position increased by \$14,073 over the prior year balances of \$317,522
- Governmental Activities realized an increase in net position of \$1,832 most of which occurred as a result of an increase in total assets of \$4,863 (mostly current assets increasing by \$11,798). Deferred outflows increased by \$8,538. Liabilities increased \$31,944 and deferred inflows decreased \$19,148
- Business-type Activities realized an increase in net position of \$13,468. This was primarily as a result of an increase in total assets of \$8,042 (mostly increases in capital assets of \$10,981). Additionally, there were increases in total liabilities of \$4,170 (mostly a increase in pension liability of \$8,464), increases in deferred outflows of \$3,123 and decreases in deferred inflows of \$6,473.
- As of the close of the current year, the City of Pocatello's governmental funds reported a combined fund balance of \$38,907, an increase of \$5,038 in comparison with the prior year balances of \$33,869. Of this amount, \$18,918 was unassigned and available for spending at the government's discretion. This was an increase of \$2,582 from last year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$18,099 or 50.36% of total general fund expenditures. This was an increase of 7% from last year.

Overview of the Financial Statements

This discussion and analysis was intended to serve as an introduction to the City of Pocatello's basic financial statements. The City of Pocatello's basic financial statements comprise 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 the City of Pocatello's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Pocatello's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Pocatello 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 government-wide financial statements distinguish functions of the City of Pocatello that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions intended to recover all or a significant portion of their costs through user fees (*business-type activities*). The governmental activities of the City of Pocatello include general government, public safety, highways and streets, economic development, transportation, airport operations, public education, and culture and recreation. The business-type activities of the City of Pocatello include the Water department, Sanitation department, Environmental Pollution Control department (Sanitary Sewer), and the Ambulance District operations.

The government-wide financial statements include the City of Pocatello itself (the primary government) and a legally separate development authority, the Pocatello Development Authority, (PDA), for which the City of Pocatello is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21 – 23 of this report.

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Pocatello, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Pocatello 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 government-wide funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader 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.

The City of Pocatello maintains thirty-nine 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 and the Street Fund, which are the City of Pocatello's only major governmental funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Pocatello adopts an annual appropriated budget for its general fund, major funds, and its non-major funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 24 – 28 of this report.

Proprietary Funds. The City of Pocatello maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Pocatello uses enterprise funds to account for its Water department, Sanitation department, Environmental Pollution Control department, and Ambulance District operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Pocatello's various functions. The City of Pocatello uses internal service funds to account for its utility billing operations, computer information systems operations, operations of the public works director, fleet management, education benefits, operations of its liability insurance plan, fuel operations, worker's compensation insurance, operations of its employee wellness, and to accumulate monies for retirement payoffs. Because all of these services, except for the utility billing operations and the public works function, predominantly benefit governmental rather than the business-type functions, they have been included within governmental type activities in the government-wide financial statements. The internal service fund operations of utility billing and public works benefits the Enterprise funds, so their operations have been included within business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements include the operational and financial data from both types of funds. The Water, Sanitation, and Environmental Pollution Control (sanitary sewer) funds are major funds, and their information was shown in separate columns. The internal service funds and the non-major enterprise funds were combined into a single, aggregated presentation in the proprietary funds' financial statements. Individual fund data for the internal service funds and the non-major enterprise funds was provided in the form of combining statements elsewhere in this report.

The City of Pocatello adopts an annual appropriated budget for its proprietary funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The basic proprietary fund financial statements are located on pages 32 – 39 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 statements because the resources of those funds are not available to support the City of Pocatello's programs. The accounting used for fiduciary funds is similar to proprietary funds.

The City of Pocatello adopts an annual appropriated budget for its fiduciary funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The fiduciary fund financial statements can be found on pages 40 – 41 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to obtain 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 42-71 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Pocatello's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 72-73 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Also included in the section are individual fund schedules of changes in fund balance - budget to actual. Combining and individual fund statements and schedules can be found on pages 74-142 of this report.

Government -wide Financial Analysis

The net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Pocatello, assets and deferred outflows exceeded liabilities and deferred inflows by \$331,595 at year end.

The largest portion of the City of Pocatello's net position (70.81 percent) is its net investment in capital assets (e.g. land, buildings, machinery, equipment and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that are still outstanding. The City of Pocatello uses these capital assets to provide services to citizens and consequently is not available for future spending. Although the City of Pocatello's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Pocatello's net position (less than 1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining net position of \$95,783 is unrestricted and may be used to meet the ongoing obligation of the City of Pocatello to its citizens and creditors. The City of Pocatello reported positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

During the current fiscal year, the net position of the government increased by \$14,073. The net change value of pension liability, deferred outflows, and deferred inflows reported with the addition of the City's portion of the PERSI pension liability totaled a reduction of \$952 in net position.

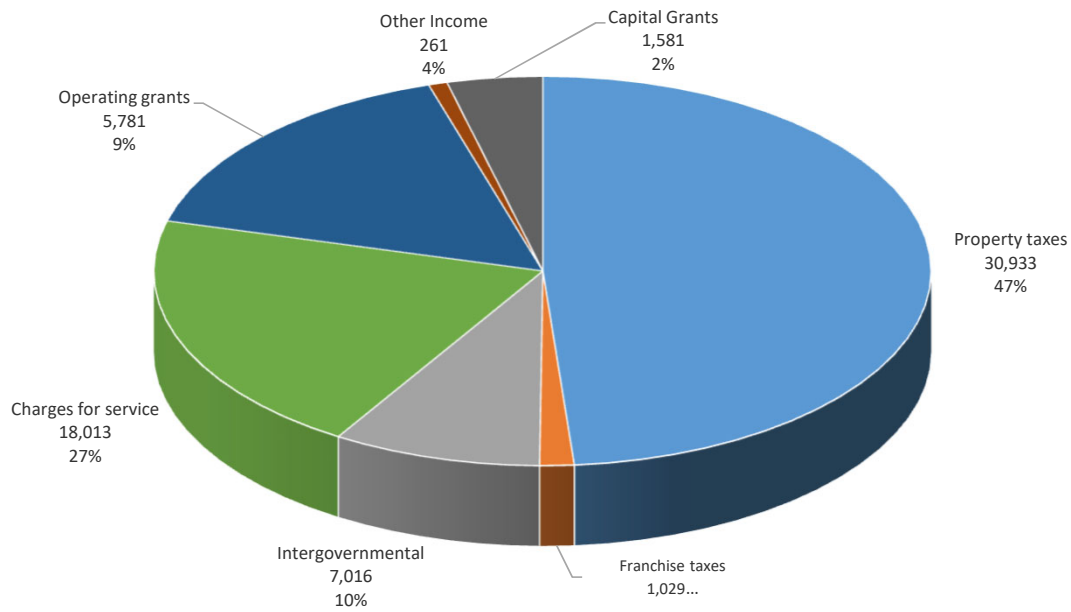
City of Pocatello's Net Position

	Governmental Activities		Business-type activities		Total	
	2021	2022	2021	2022	2021	2022
Current and other assets	\$ 63,282	\$ 69,986	\$ 68,728	\$ 65,789	\$ 132,010	\$ 135,775
Capital assets	126,759	124,918	122,621	133,602	249,380	258,520
Total assets	190,041	194,904	191,349	199,391	381,390	394,295
Deferred outflows	7,765	16,303	2,576	5,699	10,341	22,002
Long-term liabilities	4,519	29,355	25,046	28,849	29,565	58,204
Other liabilities	10,790	17,897	6,671	7,037	17,461	24,934
Total liabilities	15,309	47,252	31,717	35,886	47,026	83,138
Deferred inflows	20,318	1,170	6,865	392	27,183	1,562
Net Position	162,179	162,785	155,343	168,812	317,522	331,597
Net investment in capital assets	124,113	122,616	95,557	112,192	219,670	234,808
Restricted	1,137	1,004	-	-	1,137	1,004
Unrestricted	36,929	39,165	59,786	56,620	96,715	95,785
Total net position	162,179	162,785	155,343	168,812	317,522	331,597

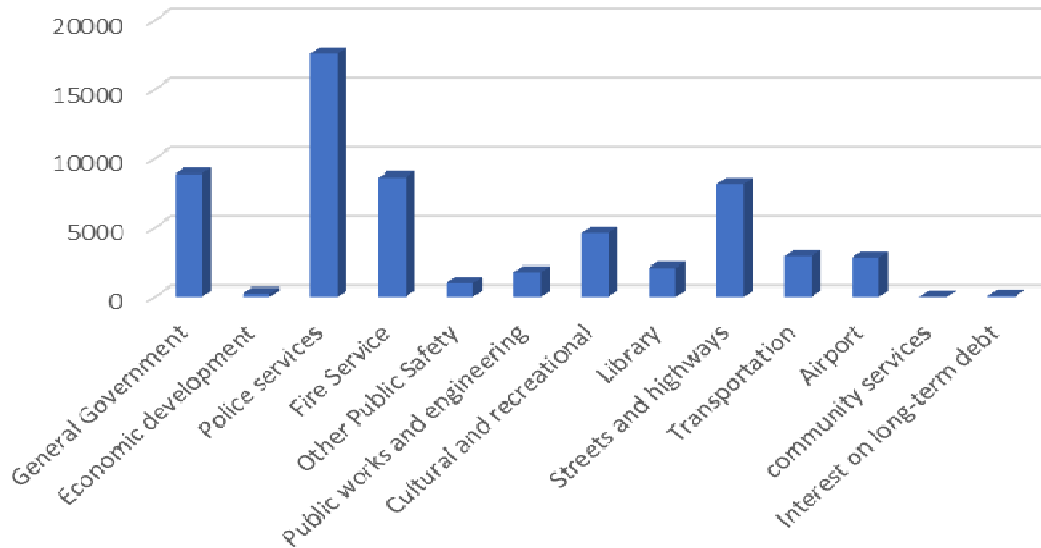
Governmental activities. Governmental activities increased the City of Pocatello's net position by \$605 thereby accounting for 4% of the total growth in the net position of the City of Pocatello. Key elements of this increase are as follows:

- Current assets increased \$6,704. Overall total assets increased by \$3,765.
- Property and equipment decreased \$1,841 and deferred outflows increased \$8,538.
- Total liabilities increased by \$31,943. Of this increase \$24,836 was due to an increase in long term liabilities and \$7,107 of the increase was due to increase in other liabilities. Key changes in long term liabilities was an increase in net pension liability of \$25,021.

2022 Revenues by Source - Governmental Activities



2022 Expenditures -Government Activities



City of Pocatello's Changes in Net Position

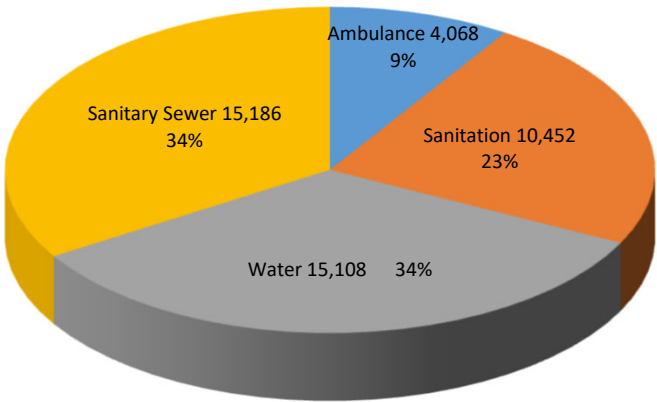
	Governmental activities			Business-type activities			Total		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Revenues:									
Program Revenues									
Charges for service	13,445	17,936	18,014	40,279	44,251	44,815	53,724	62,187	62,829
Operating grants and contributions	10,650	6,024	5,781	-	-	-	10,650	6,024	5,781
Capital grants and contributions	2,625	1,149	1,581	2,041	5,925	1,835	4,666	7,074	3,416
General revenues									
Property taxes	32,198	30,659	30,934	-	-	-	32,198	30,659	30,934
Other taxes	6,666	6,734	7,920	-	-	-	6,666	6,734	7,920
Other revenue	578	7,016	261	655	-	58	1,233	7,016	319
Total revenues	66,162	69,518	64,491	42,975	50,176	46,708	109,137	119,694	111,199
Expenses									
General government	11,473	7,430	8,881	-	-	-	11,473	7,430	8,881
Public Safety	23,277	25,362	27,320	-	-	-	23,277	25,362	27,320
Highways and streets	8,160	10,121	9,099	-	-	-	8,160	10,121	9,099
Economic development	99	66	245	-	-	-	99	66	245
Public works and engineering	1,500	1,374	1,769	-	-	-	1,500	1,374	1,769
Culture and recreation	4,616	5,188	5,840	-	-	-	4,616	5,188	5,840
Community services	19	512	144	-	-	-	19	512	144
Transportation	2,936	3,695	4,499	-	-	-	2,936	3,695	4,499
Library	1,717	1,944	2,082	-	-	-	1,717	1,944	2,082
Airport	2,451	1,104	2,813	-	-	-	2,451	1,104	2,813
Enterprise	-	-	-	30,481	30,431	33,114	30,481	30,431	33,114
Interest long term	89	90	93	-	-	-	139	90	93
Total expenses	56,337	56,886	62,785	30,481	30,431	33,114	86,868	87,317	95,899
Increase in net position before transfers	9,825	12,632	1,706	12,494	19,745	13,594	22,269	32,377	15,300
Transfers	(275)	107	126	275	(107)	(126)	-	-	-
Increase in net position	9,550	12,739	1,832	12,769	19,638	13,468	22,269	32,377	15,300
Net position beginning balance	139,798	149,348	162,179	122,936	135,705	155,343	238,524	285,053	317,522
Prior period		92	(1,227)					92	(1,227)
Net position ending balance	\$ 149,348	\$ 162,179	\$ 162,784	\$ 135,705	\$ 155,343	\$ 168,811	\$ 260,793	\$ 317,522	\$ 331,595

Business -type activities. Business-type activities increased the City of Pocatello's net position by \$13,468 accounting for 88% of the total growth in the government's net position.

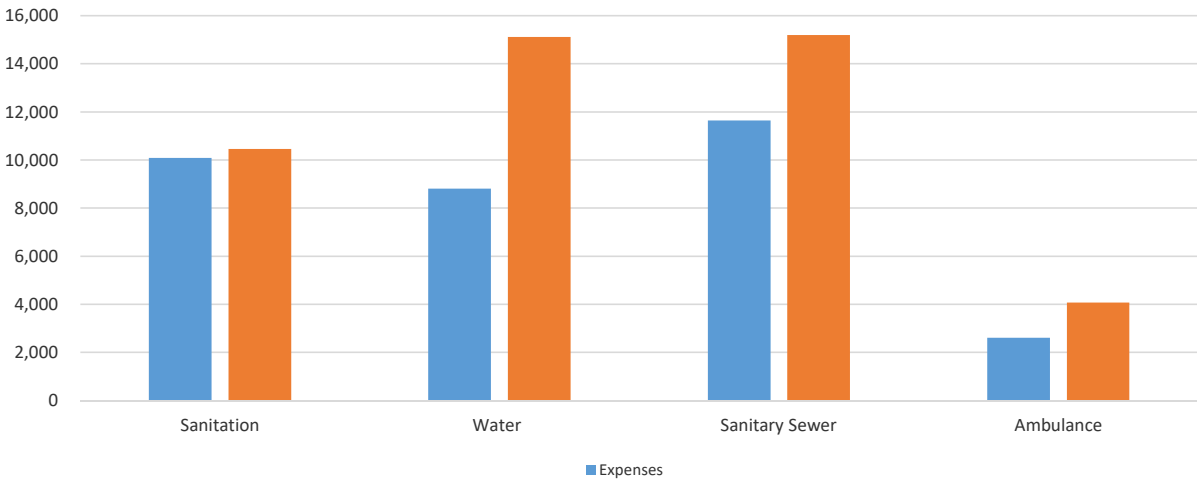
Key elements of the changes in net position are as follows:

- Charges for services for business-type activities realized an increase of \$564 in revenue for the sanitation, water, and sewer services.
- Developer's contributions of capital assets had a increase in net position \$3,416.
- The change in total liabilities was largely the result of the debt service payments for Water and the Environmental Water Pollution Control Facility debts. The City reduced debt service by \$4,586 for the fiscal year 2022. A net pension liability of \$8,464 was realized for fiscal year 2022.

2022 Revenues by Source - Business-type Activities



Expenses and Program Revenues - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City of Pocatello uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Pocatello's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. 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.

At year end, the City of Pocatello's governmental funds reported combined ending fund balances of \$38,907, an increase of \$5,038 in comparison with the prior year. The General Fund balance increased by \$2,658. The Street Fund increased by \$2,515. The balance in the Other Governmental Funds had decreased by \$136.

The restricted fund balances are not available for new spending because third party restrictions have been imposed. The Library Fund is restricted by state statute. The Business Improvement District has been restricted by public vote. The CDBG Entitlement Fund, Police Grant Fund, Transportation Rural Fund, and Airport Improvement Fund are restricted by granting agencies.

The general fund is the chief operating fund of the City of Pocatello. At the end of the fiscal year, unassigned fund balance of the general fund was \$18,099. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 50.36% of the total general fund expenditures. This measure has increased by 6.76% compared to last year's measurement of 43.60%.

The unassigned fund balance of the City of Pocatello's general fund has increased by \$2,658 and the committed Street Fund balance increased by \$2,515 during the current fiscal year. Key factors in these changes are as follows:

- General fund total assets increased by \$8,080. The largest increase of \$7,547 occurred in cash mainly due to ARPA funds received of \$5,350. There was a increase to current liabilities of \$5,544 mainly due to ARPA funds deferred revenue of \$5,246.
- The Street funds committed balance realized a increase of \$2,515. Cash and cash equivalents increased by \$3,399. Accounts payable increased and the other payables increased \$67 and other payables decreased \$39 for an overall decrease of \$28. Receivables decreased by \$854 while deferred inflows increased by \$508.

Proprietary funds. The City of Pocatello's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Sanitation department, Water department, Environmental Pollution Control department, and the Ambulance District operation amounted to \$14,570, \$87,232, \$59,262, and \$5,442 respectively. The total growth in net position for these funds was \$207, \$7,294, \$4,123, and \$1,418, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of Pocatello's business-type activities.

Budgetary Highlights

Budgetary amendments for the 2022 fiscal year were as follows:

	Original Budget	Final Budget	Change
General Fund	<u>\$ 37,627</u>	<u>\$ 43,504</u>	<u>\$ 5,877</u>

Capital Assets and Debt Administration

Capital assets. The City of Pocatello's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$258,518 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, roads and alleys, bridges, and distribution and collection systems. The total increase in the City of Pocatello's investment in capital assets for the current fiscal year was .96 percent. Capital asset events during the current fiscal year included the following :

- Various construction projects were in progress by the end of the fiscal year.

	City of Pocatello's Capital Assets								
	Governmental activities			Business-type activities			Total		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Land	\$ 11,688	\$ 11,688	\$ 11,604	\$ 3,678	\$ 3,610	\$ 3,610	\$ 15,366	\$ 15,298	\$ 15,214
Buildings and structures	23,241	23,630	22,128	37,016	35,469	33,846	60,257	59,099	55,974
Non-building improvements	7,847	8,168	11,201	1,116	1,063	1,001	8,963	9,231	12,202
Machinery and equipment	835	1,248	1,202	5,583	5,031	4,957	6,418	6,279	6,159
Vehicles	3,191	2,967	2,949	4,784	4,729	3,932	7,975	7,696	6,881
Office furniture and equipment	540	436	356	69	56	47	609	492	403
Collection and distribution systems	-	-	-	64,687	70,551	72,851	64,687	70,551	72,851
Infrastructure	63,528	60,681	60,408	-	-	-	63,528	60,681	60,408
Capital leases	1,512	1,512	1,339	-	-	-	1,512	1,426	1,339
Construction in progress	15,657	15,657	13,730	1,052	2,112	13,357	16,709	18,627	27,087
Total	<u>\$ 128,039</u>	<u>\$ 125,987</u>	<u>\$ 124,917</u>	<u>\$ 117,985</u>	<u>\$ 122,621</u>	<u>\$ 133,601</u>	<u>\$ 246,024</u>	<u>\$ 249,380</u>	<u>\$ 258,518</u>

Additional information on the City of Pocatello's capital assets are located in Note 4 C on pages 55-56 of this report

Long-term debt. At the end of the current fiscal year, the City of Pocatello had \$1,405 long-term general obligation bonded debt for the Animal Shelter Building and this amount includes the bond premium unamortized. The City was responsible for \$21,410 in revenue bonds issued to renovate the Sanitary Sewer Treatment Facility, for Water infrastructure projects, and the purchase of Water Rights. The remainder of the City of Pocatello's long-term debt represents capital lease debt, contracts payable, uncompensated absences and PERSI pension liability.

State statutes limit the amount of general obligation debt a government entity may issue to 3.6 percent of its total assessed valuation. The current legal debt margin for the City of Pocatello was \$95,726 which exceeds the City of Pocatello's outstanding general obligation debt.

The City of Pocatello received an "Aa3" rating from Moody's for general obligation debt. The revenue bonds of the Environmental Pollution Control Fund have been rated "Aa1" by Moody's, based on sewer system revenues and credit enhancement of state sales tax intercept by the State Treasurer's Idaho Bond Bank Authority. The revenue bonds of the Water Fund have been rated "Aa3" by Moody's. The City refinanced the Water Revenue Bonds and paid additional monies down from the prior bond reserve funds which were not required in the refinancing.

City of Pocatello's Long-term Debt										
	Governmental activities			Business-type activities			Total			
	2020	2021	2022	2020	2021	2022	2020	2021	2022	
Compensated absences	\$ 3,578	\$ 3,693	\$ 4,003	\$ 965	\$ 1,106	\$ 1,151	\$ 4,543	\$ 4,799	\$ 5,154	
Contracts payable	41	41	41	-	-	-	41	41	41	
Pension payable	14,888	-	25,021	5,230	-	8,464	20,118	-	33,485	
General obligation bonds	1,590	1,405	1,220	-	-	-	1,590	1,405	1,220	
Utility services revenue bonds/notes	-	-	-	29,874	27,065	21,410	29,874	27,065	21,410	
Capital leases	1,395	1,241	1,082	-	-	-	1,395	1,241	1,082	
Total	\$ 21,492	\$ 6,380	\$ 31,367	\$ 36,069	\$ 28,171	\$ 31,025	\$ 57,561	\$ 34,551	\$ 62,392	

Additional information on the City of Pocatello's long-term debt is located in note 4 G on pages 59-61 of this report.

Economic Factors and Next Year's Budget and Rates

- The City's population was estimated to have grown 5.33% over the past 10 years to 57,730 (July 1, 2022) census estimate according to the US Census Bureau).

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CITY OF POCATELLO
STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2022

	Primary Government			Component Unit
	Governmental	Business-type	Total	Development
ASSETS:	Activities	Activities		Authority
Current assets:				
Cash and cash equivalents	\$ 54,284,215	\$ 45,395,834	\$ 99,680,049	\$ 3,818,960
Receivables:				
Property taxes	687,592	-	687,592	1,323
Franchise taxes	220,667	-	220,667	-
Special assessments	55,967	-	55,967	-
Intergovernmental	3,932,386	-	3,932,386	-
Accounts	564,673	3,430,619	3,995,292	-
Interest	6,025	12,222	18,247	-
Employee	428	678	1,106	-
Notes, mortgages and loans	789,921	-	789,921	8,800
Internal balances	(2,000,705)	2,000,705	-	-
Prepaid expense	61,823	3,450	65,273	3,695
Inventory	-	1,215,066	1,215,066	-
Total current assets	58,602,992	52,058,574	110,661,566	3,832,778
Noncurrent assets:				
Long-term investments	1,159,551	3,796,862	4,956,413	-
Other assets	-	4,591,014	4,591,014	-
Pension asset	9,999,685	5,190,378	15,190,063	-
Right of use asset, net	223,406	-	223,406	-
Note receivable	-	152,268	152,268	-
Capital assets:				
Land and work-in-process	25,334,513	16,967,255	42,301,768	-
Depreciable building, equipment & property (net)	99,583,590	116,634,308	216,217,898	-
Total capital assets net of depreciation	124,918,103	133,601,563	258,519,666	-
Total noncurrent assets	136,300,745	147,332,085	283,409,424	-
Total Assets	194,903,737	199,390,659	394,070,990	3,832,778
DEFERRED OUTFLOW OF RESOURCES:				
Pensions	16,303,288	5,698,678	22,001,966	-
Totals deferred outflow of resources	16,303,288	5,698,678	22,001,966	-
LIABILITIES:				
Current liabilities:				
Payroll, taxes, and benefits payable	1,307,511	464,517	1,772,028	-
Compensated absences	1,657,561	576,233	2,233,794	-
Accounts payable	2,658,392	4,328,509	6,986,901	5,528
Claims and judgments payable	926,064	-	926,064	-
Deferred revenue - unearned	10,596,586	-	10,596,586	-
Right of use lease liability	354,341	-	354,341	-
Interest payable	41,845	67,591	109,436	-
Bonds payable	190,000	-	190,000	-
Revenue bonds payable	-	1,600,535	1,600,535	-
Capital leases payable	165,018	-	165,018	-
Total current liabilities	17,897,318	7,037,385	24,934,703	5,528
Noncurrent liabilities:				
Compensated absences	2,345,656	575,392	2,921,048	-
Contracts payable	41,264	-	41,264	-
Pension liability	25,021,367	8,464,204	33,485,571	-
Bonds payable	1,030,000	-	1,030,000	-
Revenue bonds payable	-	19,809,460	19,809,460	-
Capital leases payable	917,017	-	917,017	-
Total noncurrent liabilities	29,355,304	28,849,056	58,204,360	-
Total Liabilities	47,252,622	35,886,441	83,139,063	5,528

CITY OF POCATELLO

STATEMENT OF NET POSITION

AS OF SEPTEMBER 30, 2022

DEFERRED INFLOW OF RESOURCES:

Pensions	1,158,331	391,840	1,550,171	-
Deferred revenue-property taxes unearned	<u>12,150</u>	<u>-</u>	<u>12,150</u>	<u>-</u>
<i>Totals deferred inflow of resources</i>	<u>1,170,481</u>	<u>391,840</u>	<u>1,562,321</u>	<u>-</u>

NET POSITION:

Net investment in capital assets	122,616,068	112,191,568	234,807,636	-
Restricted for:				
<i>Library</i>	-	-	-	-
<i>Worker's Insurance</i>	100,000	-	100,000	-
<i>Special Revenue -Economic Development</i>	820	-	820	-
<i>Special Revenue -CDBG Entitlement</i>	(191,871)	-	(191,871)	-
<i>Special Revenue-Airport Improvements</i>	214,859	-	214,859	-
<i>Special Revenue-Police Grants</i>	125,876	-	125,876	-
<i>Special Revenue -Transportation</i>	753,749	-	753,749	-
Unrestricted	<u>39,164,421</u>	<u>56,619,488</u>	<u>95,783,909</u>	<u>3,827,250</u>
<i>Total net position</i>	<u>\$ 162,783,922</u>	<u>\$ 168,811,056</u>	<u>\$ 331,594,978</u>	<u>\$ 3,827,250</u>

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CITY OF POCATELLO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit Development Authority
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grant and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
Primary Government:								
Governmental activities:								
General government	\$ 8,881,109	\$ 3,632,107	\$ 1,171,422	\$ -	\$ (4,077,580)	\$ -	\$ (4,077,580)	\$ -
Economic development	245,142	-	-	-	(245,142)	-	(245,142)	-
Police services	17,553,706	746,114	454,831	-	(16,352,761)	-	(16,352,761)	-
Fire services	8,628,844	428,913	121,719	-	(8,078,212)	-	(8,078,212)	-
Other public safety	1,136,803	154,293	16,135	-	(966,375)	-	(966,375)	-
Public works and engineering	1,768,949	1,779,252	11,000	-	21,303	-	21,303	-
Cultural and recreational	5,839,531	1,579,285	38,761	-	(4,221,485)	-	(4,221,485)	-
Library	2,082,270	18,148	2,622	-	(2,061,500)	-	(2,061,500)	-
Streets and highways	9,099,226	6,325,463	-	1,581,281	(1,192,482)	-	(1,192,482)	-
Transportation	4,499,022	506,878	2,406,989	-	(1,585,155)	-	(1,585,155)	-
Airport	2,812,695	2,766,304	1,557,849	-	1,511,458	-	1,511,458	-
Community services	144,306	77,103	-	-	(67,203)	-	(67,203)	-
Interest on long-term debt	93,425	-	-	-	(93,425)	-	(93,425)	-
Total governmental activities	62,785,028	18,013,860	5,781,328	1,581,281	(37,408,559)	-	(37,408,559)	-
Business-type activities:								
Sanitation	10,077,492	10,452,531	-	-	-	375,039	375,039	-
Water	8,803,503	15,108,308	-	1,179,396	-	7,484,201	7,484,201	-
Sanitary sewer	11,633,386	15,186,283	-	655,815	-	4,208,712	4,208,712	-
Ambulance district	2,600,055	4,068,191	-	-	-	1,468,136	1,468,136	-
Total business-type activities	33,114,436	44,815,313	-	1,835,211	-	13,536,088	13,536,088	-
Total primary government	\$ 95,899,464	\$ 62,829,173	\$ 5,781,328	\$ 3,416,492	(37,408,559)	13,536,088	(23,872,471)	-
Component Unit:								
Pocatello Development Authority	\$ (645,094)	\$ 67,023	\$ -	\$ -				(578,071)
General revenues:								
Property taxes					30,933,741	-	30,933,741	462,878
Franchise taxes					1,029,555	-	1,029,555	-
Unrestricted State Sales and Liquor taxes					6,890,175	-	6,890,175	-
Unrestricted interest earnings					618,963	967	619,930	29,287
Loss on sale of capital assets					(357,903)	56,773	(301,130)	-
Transfers					126,125	(126,125)	-	-
Total general revenues and transfers					39,240,656	(68,385)	39,172,271	492,165
Change in net position					1,832,097	13,467,703	15,299,800	(85,906)
Net position - beginning					162,178,819	155,343,353	317,522,172	3,913,156
Prior period adjustment					(1,226,994)	-	(1,226,994)	-
Net position - ending	\$				162,783,922	\$ 168,811,056	\$ 331,594,978	\$ 3,827,250

CITY OF POCA TELLO

GOVERNMENTAL FUNDS
BALANCE SHEETAS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2022 Total Governmental Funds	2021 Total Governmental Funds
ASSETS:					
Cash	\$ 26,874,415	\$ 7,672,116	\$ 13,112,977	\$ 47,659,508	\$ 36,296,193
Investments	569,472	-	-	569,472	786,675
Receivables					
<i>Property taxes</i>	488,561	79,005	120,026	687,592	818,179
<i>Franchise taxes</i>	220,667	-	-	220,667	207,687
<i>Intergovernmental</i>	1,847,316	666,670	-	2,513,986	3,043,382
<i>Special assessments</i>	-	-	55,967	55,967	71,224
<i>Accounts</i>	148,770	59,193	308,568	516,531	563,563
<i>Employee receivable</i>	188	-	240	428	428
<i>Prepaid</i>	42,376	99	236	42,711	68,777
<i>Interest</i>	509	-	5,516	6,025	6,015
<i>Mortgages and loans</i>	554	-	920,187	920,741	1,579,037
<i>Grants</i>	62,145	-	1,356,255	1,418,400	923,180
Due from other funds	960,986	-	-	960,986	293,561
<i>Total assets</i>	<u>\$ 31,215,959</u>	<u>\$ 8,477,083</u>	<u>\$ 15,879,972</u>	<u>\$ 55,573,014</u>	<u>\$ 44,657,901</u>
LIABILITIES:					
Accounts payable	\$ 1,018,637	\$ 253,081	\$ 954,303	\$ 2,226,021	\$ 725,995
Deposits payable	28,705	-	-	28,705	9,712
Payroll and payroll taxes and benefits payable	945,451	104,472	212,593	1,262,516	1,882,788
Due to other funds	-	-	766,032	766,032	293,561
Deferred revenue	10,596,586	-	-	10,596,586	5,350,248
<i>Total liabilities</i>	<u>12,589,379</u>	<u>357,553</u>	<u>1,932,928</u>	<u>14,879,860</u>	<u>8,262,304</u>
DEFERRED INFLOW OF RESOURCES:					
Unavailable revenue-property taxes	429,646	69,453	106,468	605,567	727,156
Unavailable revenue-accounts and loans receivable	97,534	43,749	1,039,742	1,181,025	1,799,554
Unavailable revenue-grants	-	-	-	-	-
<i>Totals deferred inflow of resources</i>	<u>527,180</u>	<u>113,202</u>	<u>1,146,210</u>	<u>1,786,592</u>	<u>2,526,710</u>
FUND BALANCE:					
Restricted - Library	-	-	-	-	-
Restricted - Business Improvement District	-	-	820	820	820
Restricted - CDBG Entitlement	-	-	(191,871)	(191,871)	(41,509)
Restricted - Police Grant	-	-	125,876	125,876	131,606
Restricted - Airport Improvements	-	-	214,859	214,859	187,104
Restricted - Transportation	-	-	753,749	753,749	759,325
Committed - Debt Service	-	-	59,372	59,372	53,303
Committed - Designated Special Revenue	-	-	400,054	400,054	504,140
Committed - Capital Improvements	-	-	764,304	764,304	721,919
Committed - Other Special Revenue	-	-	8,509,073	8,509,073	9,725,018
Committed - Street Revenue	-	8,006,328	-	8,006,328	5,490,860
Assigned	-	-	1,346,012	1,346,012	-
Unassigned - Capital Improvements	-	-	757,245	757,245	918,300
Unassigned - Grant Special Revenue	-	-	61,341	61,341	(23,602)
Unassigned - General Fund	18,099,400	-	-	18,099,400	15,441,603
<i>Total fund balance</i>	<u>18,099,400</u>	<u>8,006,328</u>	<u>12,800,834</u>	<u>38,906,562</u>	<u>33,868,887</u>
<i>Total liabilities , deferred inflow of resources, and fund balance</i>	<u>\$ 31,215,959</u>	<u>\$ 8,477,083</u>	<u>\$ 15,879,972</u>	<u>\$ 55,573,014</u>	<u>\$ 44,657,901</u>

CITY OF POCA TELLO

**Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position**

as of September 30, 2022

Total fund balances--total governmental funds	\$	38,906,562
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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 funds.		124,749,594
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Right of use assets		223,406
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Certain receivables are not financial resources and are reported as unavailable revenue.		1,786,592
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(30,243,194)
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Net pension asset		9,999,685
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Accrual adjustments for allowance for doubtful accounts.		(130,820)
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Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position		3,102,884
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Deferred inflows of resources related to pensions		(1,096,374)
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Deferred outflows of resources related to pensions		<u>15,485,587</u>
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Net position of governmental activities	\$	<u>162,783,922</u>
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CITY OF POCA TELLO

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the fiscal year ended September 30, 2021

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2022 Total Governmental Funds	2021 Total Governmental Funds
REVENUES:					
Taxes:					
<i>Property taxes</i>	\$ 23,223,345	\$ 3,029,045	\$ 4,750,296	\$ 31,002,686	\$ 31,375,011
<i>Special assessments</i>	-	-	52,638	52,638	90,424
<i>Franchise taxes</i>	1,029,555	-	-	1,029,555	963,272
<i>Total taxes</i>	<u>24,252,900</u>	<u>3,029,045</u>	<u>4,802,934</u>	<u>32,084,879</u>	<u>32,428,707</u>
Charges for services:					
<i>General charges</i>	2,087,461	-	2,516,857	4,604,318	4,663,408
<i>Total service charges</i>	<u>2,087,461</u>	<u>-</u>	<u>2,516,857</u>	<u>4,604,318</u>	<u>4,663,408</u>
Intergovernmental:					
<i>State sales tax</i>	6,160,617	-	-	6,160,617	4,989,010
<i>State liquor tax</i>	729,558	-	-	729,558	782,305
<i>State highway user's fees</i>	-	2,674,548	-	2,674,548	2,785,624
<i>County road and bridge tax</i>	-	769,566	-	769,566	1,606,120
<i>Grants</i>	632,829	-	5,058,791	5,691,620	5,694,926
<i>Total intergovernmental</i>	<u>7,523,004</u>	<u>3,444,114</u>	<u>5,058,791</u>	<u>16,025,909</u>	<u>15,857,985</u>
Miscellaneous:					
<i>Rentals and leases</i>	44,622	-	690,628	735,250	881,028
<i>Principal payments received</i>	656	-	25,852	26,508	175,469
<i>Refunds and reimbursements</i>	572,498	-	2,170,327	2,742,825	666,527
<i>Donations</i>	42,381	-	47,327	89,708	329,446
<i>Interest</i>	618,963	-	3,512	622,475	300,548
<i>Investment income</i>	-	-	-	-	-
<i>Developer's contribution</i>	-	1,581,281	-	1,581,281	1,149,204
<i>Miscellaneous</i>	3,780,239	2,716,268	747,054	7,243,561	7,945,514
<i>Total miscellaneous</i>	<u>5,059,359</u>	<u>4,297,549</u>	<u>3,684,700</u>	<u>13,041,608</u>	<u>11,447,736</u>
<i>Total revenues</i>	<u>38,922,724</u>	<u>10,770,708</u>	<u>16,063,282</u>	<u>65,756,714</u>	<u>64,397,836</u>
EXPENDITURES:					
Current:					
<i>General government</i>	6,194,358	-	1,871,168	8,065,526	7,369,801
<i>Economic development</i>	-	-	245,142	245,142	66,212
<i>Police services</i>	16,311,633	-	103,420	16,415,053	15,513,478
<i>Fire services</i>	8,267,243	-	-	8,267,243	8,087,654
<i>Other public safety</i>	1,043,659	-	-	1,043,659	1,203,891
<i>Public works and engineering</i>	1,191,375	-	453,675	1,645,050	1,356,671
<i>Cultural and recreational</i>	2,403,011	-	3,046,241	5,449,252	4,964,214
<i>Library</i>	-	-	1,959,079	1,959,079	1,934,357
<i>Streets and highways</i>	-	4,853,568	582,771	5,436,339	6,785,022
<i>Transportation</i>	-	-	2,802,865	2,802,865	2,811,530
<i>Airport</i>	-	-	2,738,141	2,738,141	916,662
<i>Community services</i>	-	-	14,899	14,899	101,500
<i>Total current</i>	<u>\$ 35,411,279</u>	<u>\$ 4,853,568</u>	<u>\$ 13,817,401</u>	<u>\$ 54,082,248</u>	<u>\$ 51,110,992</u>

CITY OF POCA TELLO

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Continued
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the fiscal year ended September 30, 2021

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2022 Total Governmental Funds	2021 Total Governmental Funds
Debt service:					
<i>Principal</i>	\$ 125,232	\$ 34,138	\$ 185,000	\$ 344,370	\$ 338,921
<i>Interest</i>	43,971	14,287	30,923	89,181	104,232
<i>Trustee fees</i>	-	-	1,000	1,000	1,000
Capital outlay	361,658	3,109,712	2,857,723	6,329,093	4,997,634
<i>Total expenditures</i>	<u>35,942,140</u>	<u>8,011,705</u>	<u>16,892,047</u>	<u>60,845,892</u>	<u>56,552,779</u>
EXCESS REVENUES OR (EXPENDITURES)	2,980,584	2,759,003	(828,765)	4,910,822	7,845,057
OTHER FINANCING SOURCES/(USES):					
Proceeds from sale of assets	91,822	28,343	46,039	166,204	684,368
Proceeds from financing	-	-	-	-	-
Transfers in	366,413	-	1,642,093	2,008,506	2,820,298
Transfers out	(781,022)	(271,878)	(994,957)	(2,047,857)	(2,879,367)
<i>Total other financing sources/(uses)</i>	<u>(322,787)</u>	<u>(243,535)</u>	<u>693,175</u>	<u>126,853</u>	<u>625,299</u>
NET CHANGE IN FUND BALANCE	2,657,797	2,515,468	(135,590)	5,037,675	8,470,356
FUND BALANCE - Beginning	15,441,603	5,490,860	12,936,424	33,868,887	25,306,625
Prior period restatement	-	-	-	-	91,906
FUND BALANCE - Ending	<u>\$ 18,099,400</u>	<u>\$ 8,006,328</u>	<u>\$ 12,800,834</u>	<u>\$ 38,906,562</u>	<u>\$ 33,868,887</u>

CITY OF POCATELLO

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended September 30, 2022**

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

Net change in fund balances--total governmental funds	\$	5,037,675
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		(105,965)
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Governmental funds report principal repayment on debt as an expenditure and debt issuance as an other financing source. However, in the statement of activities debt payments are not an expense and debt issuance is not a revenue.		344,370
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Governmental funds report revenue on receivables that are available to pay current expenditures. All receivables minus allowances for bad debt are reported on the statement of activities.		(740,118)
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The excess of historical cost over accumulated depreciation on assets that were disposed of during the year - (loss on disposal of assets).		(524,107)
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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 the governmental funds.		(2,536,755)
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Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The revenues and expenses applicable to governmental operations are included in the statement of activities.		356,997
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Change in net position of governmental activities	\$	<u>1,832,097</u>
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CITY OF POCA TELLO

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS

YEAR ENDED SEPTEMBER 30, 2022

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 22,979,458	\$ 22,979,458	\$ 23,022,382	\$ 42,924
<i>Franchise taxes</i>	903,586	903,586	1,029,555	125,969
<i>Interest on delinquent taxes</i>	224,880	224,880	200,963	(23,917)
<i>Subtotal - taxes</i>	<u>24,107,924</u>	<u>24,107,924</u>	<u>24,252,900</u>	<u>144,976</u>
Rentals and leases	24,214	24,214	44,622	20,408
Charges for services:				
<i>General charges</i>	2,033,637	2,033,637	2,087,461	53,824
<i>Subtotal - charges for services</i>	<u>2,033,637</u>	<u>2,033,637</u>	<u>2,087,461</u>	<u>53,824</u>
Intergovernmental:				
<i>Grants</i>	305,570	305,570	632,829	327,259
<i>Sales tax</i>	5,710,556	5,710,556	6,160,617	450,061
<i>State liquor tax</i>	698,850	698,850	729,558	30,708
<i>Subtotal - intergovernmental</i>	<u>6,714,976</u>	<u>6,714,976</u>	<u>7,523,004</u>	<u>808,028</u>
Miscellaneous:				
<i>Refunds and reimbursements</i>	735,551	735,551	572,498	(163,053)
<i>Investment income</i>	-	-	-	-
<i>Donations</i>	24,270	24,270	42,381	18,111
<i>Principal payments received</i>	460	460	656	196
<i>Interest</i>	37,563	37,563	618,963	581,400
<i>Other miscellaneous</i>	3,557,318	3,557,318	3,780,239	222,921
<i>Subtotal - miscellaneous</i>	<u>4,355,162</u>	<u>4,355,162</u>	<u>5,014,737</u>	<u>659,575</u>
TOTAL REVENUES	<u>\$ 37,235,913</u>	<u>\$ 37,235,913</u>	<u>\$ 38,922,724</u>	<u>\$ 1,686,811</u>

CITY OF POCA TELLO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2022

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
EXPENDITURES:				
GENERAL GOVERNMENT:				
Mayor and City Council	\$ 885,881	\$ 948,618	\$ 858,028	\$ 90,590
Finance Department	962,559	962,559	902,846	59,713
City Hall	420,749	708,749	475,906	232,843
Building	792,381	812,381	695,431	116,950
Community Planning and Development	830,219	830,219	781,039	49,180
Human Resources	543,260	543,260	545,622	(2,362)
Nondepartmental	459,294	5,809,542	929,378	4,880,164
Economic Development	75,000	75,000	75,000	-
Legal Department	973,712	973,712	931,108	42,604
TOTAL - GENERAL GOVERNMENT	5,943,055	11,664,040	6,194,358	5,469,682
PUBLIC WORKS:				
Geographic Information Systems	160,904	160,904	148,319	12,585
Engineering	1,138,221	1,138,221	1,043,056	95,165
TOTAL - PUBLIC WORKS	1,299,125	1,299,125	1,191,375	107,750
PUBLIC SAFETY:				
Police Department	16,209,064	16,226,564	16,311,633	(85,069)
Fire Department	8,823,593	8,862,539	8,267,243	595,296
Animal Control	1,272,755	1,272,755	1,043,659	229,096
TOTAL - PUBLIC SAFETY:	26,305,412	26,361,858	25,622,535	739,323
PARKS AND RECREATION:				
Parks Department	2,281,902	2,281,902	2,172,011	109,891
Administration	238,887	298,887	231,000	67,887
TOTAL - PARKS AND RECREATION:	2,520,789	2,580,789	2,403,011	177,778
CAPITAL OUTLAY	268,816	307,938	361,658	(53,720)
DEBT SERVICE:				
Interest	44,569	44,569	43,971	598
Principal	159,373	159,373	125,232	34,141
SUBTOTAL DEBT SERVICE	203,942	203,942	169,203	34,739
TOTAL EXPENDITURES	36,541,139	42,417,692	35,942,140	6,475,552
EXCESS REVENUES OR (EXPENDITURES)	694,774	(5,181,779)	2,980,584	8,162,363
OTHER FINANCING SOURCES/(USES):				
Proceeds from sale of assets	191,210	191,210	91,822	99,388
Transfers in	-	-	366,413	(366,413)
Transfers out	(1,086,402)	(1,086,402)	(781,022)	(305,380)
Total other financing sources/(uses)	(895,192)	(895,192)	(322,787)	572,405
NET CHANGE IN FUND BALANCE	\$ (200,418)	\$ (6,076,971)	2,657,797	\$ 8,734,768
FUND BALANCE - Beginning			15,441,603	
Prior period restatement			-	
FUND BALANCE - Ending			\$ 18,099,400	

CITY OF POCATELLO

**STREET SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final budget
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 3,829,473	\$ 3,829,473	\$ 3,029,045	\$ (800,428)
<i>Total taxes</i>	<u>3,829,473</u>	<u>3,829,473</u>	<u>3,029,045</u>	<u>(800,428)</u>
Intergovernmental				
<i>County road and bridge tax</i>	808,000	808,000	769,566	(38,434)
<i>State highway user's fees</i>	2,741,905	2,741,905	2,674,548	(67,357)
<i>Total intergovernmental</i>	<u>3,549,905</u>	<u>3,549,905</u>	<u>3,444,114</u>	<u>(105,791)</u>
Miscellaneous:				
<i>Other miscellaneous</i>	1,148,437	1,148,437	2,716,268	1,567,831
<i>Total miscellaneous</i>	<u>1,148,437</u>	<u>1,148,437</u>	<u>2,716,268</u>	<u>1,567,831</u>
<i>Total revenue</i>	<u>8,527,815</u>	<u>8,527,815</u>	<u>9,189,427</u>	<u>661,612</u>
EXPENDITURES (Streets and Highways):				
Current:				
<i>Streets and Highways</i>	5,115,083	5,204,292	4,853,568	350,724
Capital outlay	<u>2,343,198</u>	<u>2,343,198</u>	<u>1,528,431</u>	<u>814,767</u>
Debt service:				
<i>Principal</i>	-	-	34,138	(34,138)
<i>Interest</i>	-	-	14,287	(14,287)
<i>Total debt service</i>	<u>-</u>	<u>-</u>	<u>48,425</u>	<u>(48,425)</u>
<i>Total expenditures</i>	<u>7,458,281</u>	<u>7,547,490</u>	<u>6,430,424</u>	<u>1,117,066</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>1,069,534</u>	<u>980,325</u>	<u>2,759,003</u>	<u>1,778,678</u>
OTHER FINANCING SOURCES/(USES):				
<i>Proceeds from sale of assets</i>	15,000	15,000	28,343	13,343
<i>Transfers in</i>	-	-	-	-
<i>Transfers out</i>	(271,878)	(271,878)	(271,878)	-
<i>Total other financing sources/(uses)</i>	<u>(256,878)</u>	<u>(256,878)</u>	<u>(243,535)</u>	<u>13,343</u>
EXCESS REVENUES/SOURCES OR (EXPENDITURES/USES)	<u>\$ 812,656</u>	<u>\$ 723,447</u>	<u>2,515,468</u>	<u>\$ 1,792,021</u>
FUND BALANCE - Beginning			5,490,860	
Modified GAAP adjustments				
<i>Developer contributions</i>			1,581,281	
<i>Capital asset acquired</i>			<u>(1,581,281)</u>	
FUND BALANCE - Ending			<u>\$ 8,006,328</u>	

CITY OF POCATELLO

PROPRIETARY FUNDS

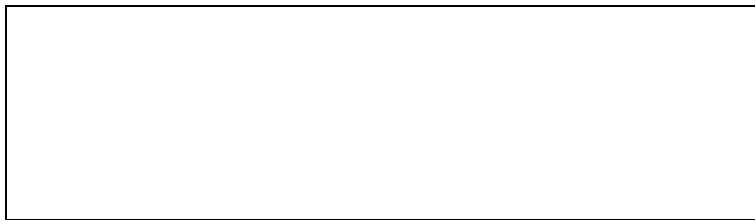
COMBINING STATEMENTS OF NET POSITION

FISCAL YEAR ENDED SEPTEMBER 30, 2022

WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2021

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
ASSETS:				
Current Assets				
Cash	\$ 6,587,211	\$ 19,735,691	\$ 17,021,898	\$ 1,350
Accounts receivable (net of allowance for uncollectables)	61	102,503	628,903	210,549
Utility billing receivable (net of allowance for uncollectibles)	554,473	1,303,456	453,027	-
Interest receivable	-	12,222	-	-
Employee receivable	-	246	432	-
Prepaid expense	-	174	-	3,276
Due from other funds	-	-	398,105	-
Inventory	-	1,215,066	-	-
Total current assets	<u>7,141,745</u>	<u>22,369,358</u>	<u>18,502,365</u>	<u>215,175</u>
Noncurrent assets				
Restricted assets				
Revenue bond covenant accounts	-	-	-	-
Investments	<u>2,674,790</u>	<u>1,121,459</u>	<u>613</u>	<u>-</u>
Total restricted assets	<u>2,674,790</u>	<u>1,121,459</u>	<u>613</u>	<u>-</u>
Other assets	-	4,591,014	-	-
Notes receivable (net of allowance for uncollectible)	-	14,784	-	137,484
Pension assets	-	-	-	5,190,378
Capital assets				
Land and construction in progress	944,997	12,656,483	3,365,775	-
Depreciable building, equipment and property (net)	<u>5,537,834</u>	<u>53,199,761</u>	<u>57,833,623</u>	<u>-</u>
Total capital assets	<u>6,482,831</u>	<u>65,856,244</u>	<u>61,199,398</u>	<u>-</u>
Total noncurrent assets	<u>9,157,621</u>	<u>71,583,501</u>	<u>61,200,011</u>	<u>5,327,862</u>
Total assets	<u>16,299,366</u>	<u>93,952,859</u>	<u>79,702,376</u>	<u>5,543,037</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Pensions	<u>1,481,367</u>	<u>1,684,804</u>	<u>1,226,309</u>	<u>681,005</u>
Total deferred outflow of resources	<u>1,481,367</u>	<u>1,684,804</u>	<u>1,226,309</u>	<u>681,005</u>
CURRENT LIABILITIES: (Payable from current and restricted assets)				
Payroll, taxes and benefits payable	104,299	146,838	75,675	106,798
Compensated absences	123,438	168,879	143,704	83,502
Accounts payable	332,166	1,701,149	685,802	26,910
Interest payable	-	18,963	48,628	-
Due to other funds	-	-	398,105	194,954
Revenue bonds payable current	-	500,535	1,100,000	-
Total current liabilities	<u>559,903</u>	<u>2,536,364</u>	<u>2,451,914</u>	<u>412,164</u>
NONCURRENT LIABILITIES				
Compensated absences	114,078	195,948	93,251	106,525
Pension liability	2,424,572	2,757,540	2,007,114	251,718
Revenue bonds payable	-	2,787,889	17,021,571	-
Total noncurrent liabilities	<u>2,538,650</u>	<u>5,741,377</u>	<u>19,121,936</u>	<u>358,243</u>
Total liabilities	<u>3,098,553</u>	<u>8,277,741</u>	<u>21,573,850</u>	<u>770,407</u>
DEFERRED INFLOWS OF RESOURCES:				
Pensions	112,242	127,657	92,917	11,653
Unavailable revenue - property tax	-	-	-	-
Total deferred inflow of resources	<u>112,242</u>	<u>127,657</u>	<u>92,917</u>	<u>11,653</u>
NET POSITION:				
Net investment in capital assets	6,482,831	62,567,820	43,077,827	-
Restricted assets	-	-	-	-
Unrestricted	<u>8,087,107</u>	<u>24,664,445</u>	<u>16,184,091</u>	<u>5,441,982</u>
Total net position	<u>\$ 14,569,938</u>	<u>\$ 87,232,265</u>	<u>\$ 59,261,918</u>	<u>\$ 5,441,982</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise activities.



	Total 2022	Total 2021	Internal Service Funds 2022	Internal Service Funds 2021
\$	43,346,150	\$ 46,576,252	\$ 8,674,391	\$ 6,874,035
	942,016	808,726	225,789	223,526
	2,310,956	2,371,987	-	-
	12,222	11,548	-	-
	678	678	-	-
	3,450	11,731	19,112	31,362
	398,105	398,105	-	-
	1,215,066	1,098,368	-	-
	<u>48,228,643</u>	<u>51,277,395</u>	<u>8,919,292</u>	<u>7,128,923</u>
	-	-	-	-
	<u>3,796,862</u>	<u>3,796,862</u>	<u>590,079</u>	<u>590,079</u>
	<u>3,796,862</u>	<u>3,796,862</u>	<u>590,079</u>	<u>590,079</u>
	4,591,014	4,591,014	-	-
	152,268	152,013	-	-
	5,190,378	5,588,789	-	-
	16,967,255	5,722,122	-	-
	<u>116,571,218</u>	<u>116,814,850</u>	<u>231,599</u>	<u>236,902</u>
	<u>133,538,473</u>	<u>122,536,972</u>	<u>231,599</u>	<u>236,902</u>
	<u>147,268,995</u>	<u>136,665,650</u>	<u>821,678</u>	<u>826,981</u>
	<u>195,497,638</u>	<u>187,943,045</u>	<u>9,740,970</u>	<u>7,955,904</u>
	5,073,485	2,265,607	1,442,894	742,149
	<u>5,073,485</u>	<u>2,265,607</u>	<u>1,442,894</u>	<u>742,149</u>
	433,610	662,570	75,902	134,170
	519,523	528,623	131,752	107,609
	2,746,027	1,237,730	2,912,212	2,038,273
	67,591	88,780	-	-
	593,059	398,105	-	-
	<u>1,600,535</u>	<u>2,669,499</u>	<u>-</u>	<u>-</u>
	<u>5,960,345</u>	<u>5,585,307</u>	<u>3,119,866</u>	<u>2,280,052</u>
	509,802	577,435	173,080	196,966
	7,440,944	-	2,361,603	-
	19,809,460	24,395,202	-	-
	<u>27,760,206</u>	<u>24,972,637</u>	<u>2,534,683</u>	<u>196,966</u>
	<u>33,720,551</u>	<u>30,557,944</u>	<u>5,654,549</u>	<u>2,477,018</u>
	344,469	6,178,438	109,328	1,642,051
	-	-	12,150	13,339
	<u>344,469</u>	<u>6,178,438</u>	<u>121,478</u>	<u>1,655,390</u>
	112,128,478	95,472,271	231,599	236,902
	-	-	100,000	100,000
	<u>54,377,625</u>	<u>57,999,999</u>	<u>5,076,238</u>	<u>4,280,072</u>
	166,506,103	\$ <u>153,472,270</u>	\$ <u>5,407,837</u>	\$ <u>4,616,974</u>
	<u>2,304,953</u>			
\$	<u>168,811,056</u>			

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

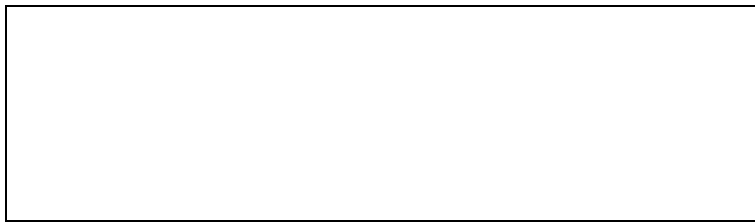
CITY OF POCATELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022
WITH COMPARATIVE TOTAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
OPERATING REVENUES:				
Service charges	\$ 9,790,634	\$ -	\$ -	\$ 3,534,290
Property tax	-	-	-	-
Rentals and collections	488,538	241,946	114,998	-
Grants	-	-	-	-
Refunds	-	-	-	-
Miscellaneous	3,789	27,882	14,435	496,466
Revenues used as security for revenue bonds:				
<i>Service charges</i>	-	14,671,471	14,993,444	-
<i>Total operating revenues</i>	<u>10,282,961</u>	<u>14,941,299</u>	<u>15,122,877</u>	<u>4,030,756</u>
OPERATING EXPENSES:				
Personnel service and benefits	3,411,213	3,049,962	2,517,442	1,864,427
Supplies	932,871	777,369	1,151,858	341,064
Contractual service	2,057,724	1,794,305	2,660,324	291,331
Depreciation	1,139,035	749,641	2,842,786	-
Interfund charges	2,536,649	2,298,298	1,904,682	103,233
<i>Total operating expenses</i>	<u>10,077,492</u>	<u>8,669,575</u>	<u>11,077,092</u>	<u>2,600,055</u>
OPERATING INCOME/(LOSS):	<u>205,469</u>	<u>6,271,724</u>	<u>4,045,785</u>	<u>1,430,701</u>
NONOPERATING REVENUES OR (EXPENSES):				
Proceeds from sale of assets	25,000	7,742	24,031	-
Loss on disposal of asset	-	-	-	-
Closeout of other post-employment benefit liability	-	-	-	-
Interest income	-	956	11	-
Interest expenses	-	(133,928)	(556,294)	-
<i>Total nonoperating revenues or (expenses)</i>	<u>25,000</u>	<u>(125,230)</u>	<u>(532,252)</u>	<u>-</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS, TRANSFERS AND SPECIAL ITEMS	230,469	6,146,494	3,513,533	1,430,701
Developer contributions	-	1,179,396	655,815	-
Transfers in	-	632,947	9,936,714	-
Transfers out	<u>(29,852)</u>	<u>(665,170)</u>	<u>(9,983,470)</u>	<u>(13,744)</u>
CHANGE IN NET POSITION	200,617	7,293,667	4,122,592	1,416,957
TOTAL NET POSITION - Beginning of the year	<u>14,369,321</u>	<u>79,938,598</u>	<u>55,139,326</u>	<u>4,025,025</u>
TOTAL NET POSITION - Ending of the year	<u>\$ 14,569,938</u>	<u>\$ 87,232,265</u>	<u>\$ 59,261,918</u>	<u>\$ 5,441,982</u>

Adjustment to reflect the consolidation of internal
service fund activities related to enterprise funds.
Change in net position of business-type activities



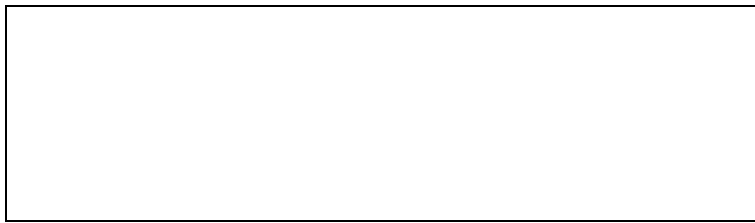
	Total 2022	Total 2021	Internal Service Funds 2022	Internal Service Funds 2021
\$	13,324,924	\$ 12,679,737	\$ 8,753,532	\$ 7,943,468
	-	-	580,027	562,654
	845,482	644,232	-	-
	-	-	-	-
	-	-	11,825	21,395
	542,572	217,133	-	-
	<u>29,664,915</u>	<u>30,062,727</u>	<u>-</u>	<u>-</u>
	<u>44,377,893</u>	<u>43,603,829</u>	<u>9,345,384</u>	<u>8,527,517</u>
	10,843,044	9,078,531	-	-
	3,203,162	3,387,371	-	-
	6,803,684	5,506,139	8,662,250	7,479,815
	4,731,462	5,115,714	54,196	52,694
	6,842,862	6,530,486	-	-
	<u>32,424,214</u>	<u>29,618,241</u>	<u>8,716,446</u>	<u>7,532,509</u>
	<u>11,953,679</u>	<u>13,985,588</u>	<u>628,938</u>	<u>995,008</u>
	56,773	-	-	41
	-	-	-	-
	-	-	-	-
	967	1,569	-	-
	(690,222)	(812,991)	-	-
	<u>(632,482)</u>	<u>(811,422)</u>	<u>-</u>	<u>41</u>
	11,321,197	13,174,166	628,938	995,049
	1,835,211	5,924,743	-	-
	10,569,661	6,411,501	250,762	252,076
	<u>(10,692,236)</u>	<u>(6,515,271)</u>	<u>(88,837)</u>	<u>(89,236)</u>
	13,033,833	18,995,139	790,863	1,157,889
		<u>134,477,131</u>	<u>4,616,974</u>	<u>3,459,085</u>
	\$ <u><u>153,472,270</u></u>	\$ <u><u>5,407,837</u></u>	\$ <u><u>4,616,974</u></u>	
	<u>433,871</u>			
\$	<u><u>13,467,704</u></u>			

CITY OF POCA TELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CHANGES IN CASH FLOW

For the Year Ended SEPTEMBER 30, 2022
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2021

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 10,294,108	\$ 15,014,351	\$ 15,176,968	\$ 3,820,207
Cash paid for employees and benefits	(3,218,735)	(2,878,961)	(2,426,031)	(3,427,502)
Cash paid for interfund charges	(2,536,649)	(2,298,298)	(1,904,682)	(103,233)
Cash paid to suppliers	(3,011,911)	(1,324,691)	(3,229,454)	(615,358)
<i>Net cash flows provided (used) by operating activities</i>	<u>1,526,813</u>	<u>8,512,401</u>	<u>7,616,801</u>	<u>(325,886)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Loans from other funds	-	-	-	-
Transfers in	-	632,947	9,936,714	-
Payments (to) from other funds	-	-	-	194,954
Transfers out	(29,852)	(665,170)	(9,983,470)	(13,744)
<i>Net cash flows provided (used) by noncapital financing activities</i>	<u>(29,852)</u>	<u>(32,223)</u>	<u>(46,756)</u>	<u>181,210</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	25,000	7,742	24,031	-
Purchase of water rights	-	-	-	-
Purchase of capital assets	(934,946)	(12,082,603)	(1,305,755)	-
Interest paid	-	(136,729)	(574,682)	-
Principal payments - revenue bonds	-	(485,595)	(5,169,111)	-
Proceeds from financing	-	-	-	-
Unamortization of bond premium from financing	-	-	-	-
<i>Net cash flows provided (used) by capital and related financing activities</i>	<u>(909,946)</u>	<u>(12,697,185)</u>	<u>(7,025,517)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase or sell of investments	-	-	-	-
Interest received	-	282	11	-
Proceeds from principal note payments	-	(255)	-	-
<i>Total cash flows provided (used) by investing activities</i>	<u>-</u>	<u>27</u>	<u>11</u>	<u>-</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	587,015	(4,216,980)	544,539	(144,676)
Cash and cash equivalents - beginning balance	<u>6,000,196</u>	<u>23,952,671</u>	<u>16,477,359</u>	<u>146,026</u>
Cash and cash equivalents - ending balance	<u>\$ 6,587,211</u>	<u>\$ 19,735,691</u>	<u>\$ 17,021,898</u>	<u>\$ 1,350</u>



	Total 2022	Total 2021	Internal Service Funds 2022	Internal Service Funds 2021
\$	44,305,634	\$ 43,427,433	\$ 9,341,933	\$ 8,512,422
	(11,951,229)	(11,112,016)	-	-
	(6,842,862)	(6,530,486)	-	-
	(8,181,414)	(8,269,445)	(7,654,608)	(7,564,901)
	<u>17,330,129</u>	<u>17,515,486</u>	<u>1,687,325</u>	<u>947,521</u>
	-	-	250,762	252,076
	10,569,661	6,411,501	-	-
	194,954	750,000	-	-
	<u>(10,692,236)</u>	<u>(6,515,271)</u>	<u>(88,837)</u>	<u>(89,236)</u>
	<u>72,379</u>	<u>646,230</u>	<u>161,925</u>	<u>162,840</u>
	56,773	-	-	40
	-	-	-	-
	(14,323,304)	(4,325,954)	(48,894)	(28,643)
	(711,411)	(823,424)	-	-
	(5,654,706)	(2,808,855)	-	-
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(20,632,648)</u>	<u>(7,958,233)</u>	<u>(48,894)</u>	<u>(28,603)</u>
	-	-	-	-
	293	422	-	-
	<u>(255)</u>	<u>1,303</u>	<u>-</u>	<u>-</u>
	<u>38</u>	<u>1,725</u>	<u>-</u>	<u>-</u>
	(3,230,102)	10,205,208	1,800,356	1,081,758
	<u>46,576,252</u>	<u>36,371,044</u>	<u>6,874,035</u>	<u>5,792,277</u>
\$	<u><u>43,346,150</u></u>	\$ <u><u>46,576,252</u></u>	\$ <u><u>8,674,391</u></u>	\$ <u><u>6,874,035</u></u>

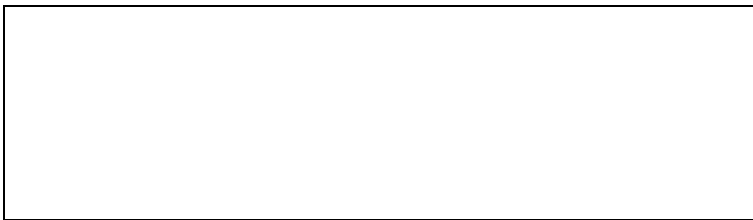
CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CHANGES IN CASH FLOW - CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 2022
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2021

**Reconciliation of Net Income from Operations to Net Cash Provided by
Operating activities**

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Funds
OPERATING INCOME (LOSS)	\$ 205,469	\$ 6,271,724	\$ 4,045,785	\$ 1,430,701
Adjustments to reconcile net income provided by operating activities:				
Depreciation expense	1,139,035	749,641	2,842,786	-
Pension expense	256,248	181,501	172,336	(1,412,577)
(Increase)/decrease in accounts receivable	11,147	73,052	54,091	(210,549)
(Increase)/decrease in prepaid expenses	-	(174)	-	8,455
(Increase)/decrease in inventories	-	(116,698)	-	-
Increase/(decrease) in accounts payable	(21,316)	1,363,855	582,728	8,582
Increase/(decrease) in payroll and benefits payable	(64,063)	(25,329)	(63,466)	(76,102)
Increase/(decrease) in compensated absences	293	14,829	(17,459)	(74,396)
<i>Total adjustments</i>	<u>1,321,344</u>	<u>2,240,677</u>	<u>3,571,016</u>	<u>(1,756,587)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 1,526,813</u>	<u>\$ 8,512,401</u>	<u>\$ 7,616,801</u>	<u>\$ (325,886)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:				
Developer contributions	\$ -	\$ 1,179,396	\$ 655,815	\$ -
Value of equipment acquired through accounts payable	(425,552)	-	-	-
Change in accounts payable due to accounts payable	425,552	-	-	-
Value of assets disposed of	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	-
Value of assets accepted	-	(1,179,396)	(655,815)	-
Net Effect of Noncash Transactions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Total		Internal	
2022	2021	Service Funds	Service Funds
		2022	2021
\$ 11,953,679	\$ 13,985,588	\$ 628,938	\$ 995,008
4,731,462	5,115,714	54,196	52,694
(802,492)	(2,343,992)	179,465	(391,393)
(72,259)	(176,396)	(3,452)	(15,250)
8,281	(11,731)	12,250	13,366
(116,698)	20,692	-	-
1,933,849	615,104	812,483	221,676
(228,960)	64,939	3,188	48,215
(76,733)	245,568	257	23,205
5,376,450	3,529,898	1,058,387	(47,487)
\$ 17,330,129	\$ 17,515,486	\$ 1,687,325	\$ 947,521
\$ 1,835,211	\$ 5,924,743	\$ -	\$ -
(425,552)	513,249	-	-
425,552	(513,249)	-	-
-	-	-	-
-	-	-	-
(1,835,211)	(5,924,743)	-	-
\$ -	\$ -	\$ -	\$ -

CITY OF POCA TELLO

STATEMENT OF FIDUCIARY NET POSITION

AS OF SEPTEMBER 30, 2022

	Employee Retirement Plan
	Police Retirement Trust Fund
ASSETS:	
Cash or cash equivalents	\$ 512,256
Receivables:	
<i>Investment income</i>	12,435
<i>Accounts</i>	-
Investments, at fair value:	
<i>Domestic fixed income</i>	<u>2,598,947</u>
<i>Total Assets</i>	<u>3,123,638</u>
LIABILITIES:	
Accounts payable - other	<u>19</u>
<i>Total Liabilities</i>	<u>19</u>
Net position restricted for pensions	\$ <u><u>3,123,619</u></u>

The accompanying notes are an integral part of these statements.

CITY OF POCA TELLO

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Employee Retirement Plan
	Police Retirement Fund
ADDITIONS	
Investment earnings:	
Interest	\$ 50,199
Net increase (decrease) in fair value of investments	(22,023)
Net investment earnings	28,176
<i>Total additions</i>	<u>28,176</u>
DEDUCTIONS	
Benefits paid to plan member and beneficiaries	593,403
Amortization of discount	39,751
Administrative expenses:	
Miscellaneous	7,670
Interfund charges	24,394
<i>Total deductions</i>	<u>665,218</u>
Change in net position	(637,042)
NET POSITION - Beginning of the year	<u>3,760,661</u>
NET POSITION - Ending of the year	<u><u>\$ 3,123,619</u></u>

The accompanying notes are an integral part of these statements.

THE FINANCIAL STATEMENTS
(amounts in thousands except where indicated)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Pocatello is a municipal corporation governed by an elected mayor and a six-member council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government.

Blended Component Units

The City has no blended component units.

Discretely Presented Component Units

The Pocatello Development Authority (PDA) was created by the City of Pocatello in 1988 by Resolution 1988-13 in accordance with the Urban Renewal Law of 1965 and the Local Economic Development Act. PDA is an independent public body and a discrete component of the City of Pocatello.

The purpose of the Pocatello Development Authority (PDA) is to undertake urban renewal projects in areas designated by the City of Pocatello to be deteriorating and to implement the rehabilitation, conservation, redevelopment, or a combination thereof, of such area or areas, in the interest of the public health, safety, morals or welfare of the residents of the City of Pocatello. The Board of Commissioners of PDA consists of "no less than 3 members and no more than 9 members", which are appointed by the Mayor.

The financial information presented in this year's report represents the financial information for the fiscal year ended September 30, 2022. Complete financial statements of the Pocatello Development Authority can be obtained from the City Finance Department or online at <http://pda.pocatello.gov/>

B. Government-wide and fund financial

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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.

C. Measurement focus, basis of accounting, and financial statement presentation

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 government funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation - continued

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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. Fiduciary Funds use the economic resources measurement focus while Agency Funds do not use a measurement focus.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. 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, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The *General Fund* is the City'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 major revenue sources for this fund are property taxes, sales tax, liquor tax, gas, and electric franchise fees and various users fees.

The *Street Fund* accounts for the resources accumulated and payments made for street and bridge construction, replacement and maintenance, including street lighting, pavement markings, signs, traffic signals, snow removal, street sweeping, storm sewer and levee maintenance. The major revenue sources are property taxes, highway user fees, and county road and bridge taxes and fees.

The City reports the following major proprietary funds:

The *Sanitation Fund* accounts for the operations for solid waste removal and disposal.

The *Water Fund* accounts for the operations involved in collecting and distributing culinary water to the citizens of Pocatello.

The *Environmental Pollution Control Fund* accounts for operations involved with the collection and treatment of sewer water.

Additionally, the government reports the following fund types:

Internal Service Funds account for data processing, fleet management, utility billing, employee wellness, property and liability insurance, fuel operations, worker's compensation insurance, public works, education benefits and retirement payoffs provided to other departments or agencies of the City on a cost reimbursement basis.

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for use by airlines to pay final landing fees owed to the City upon termination of landing privileges. All resources of the fund, including any earnings on invested resources must be used for the funds activities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation - continued

The *Pension Trust Fund* accounts for the activities of the Police Retirement Plan, which accumulates resources for pension, benefit payments to qualified police officers.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. In March 2009, the Governmental Accounting Standards Board issued Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles (GAAP) for State and Local Governments. The pronouncement incorporated the hierarchy of GAAP into its authoritative literature.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund charges between the government's enterprise funds and other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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, including special assessments. Internally dedicated resources are reported as "general revenues" rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish "operating" revenues and expenses from "non-operating" items. Operating revenues and expenses generally result from services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the internal service funds are charges to customers for sales and services. The Water and Environmental Pollution Control Funds also recognizes as operating revenue, hookup fees, intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include cost of sales and services, administrative expenses, and depreciation on capital assets. Transactions for which cash flows are reported in the "Statement of Cash Flows" as capital and related financing activities, noncapital financing activities, or investing activities would normally be reported as non-operating items.

D. Assets, liabilities, and net position or equity

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

1. *Deposits and investments*

By Idaho State law the City Treasurer invests all temporary cash surpluses. Unrestricted cash balances from all funds are combined and invested in investments authorized under the City's Investment Policy. Earnings from these investments are credited to the general fund, the major proprietary funds and trust funds based on cash balances. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, and net position or equity - continued

The City is authorized under State Code 50-1013 to invest in obligations of the U.S. Treasury, U.S. Government backed institutions, commercial paper, repurchase agreements and the State Treasurer's Investment Pools. Investments of the City and its component unit are recorded at fair value. Fair value at September 30, 2022 is based on market quotations. The State Treasurer's Investment Pools operate in accordance with appropriate state laws and regulations. The reported value of the pools is the same as the fair value of the pool shares. Adjustments are made to long-term investments for any premium or discount, which are amortized over the maturity of the investment.

2. Receivables and payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. In addition, some funds must borrow from other funds to make up for cash shortfalls. These receivables and payables are classified as "due to/from other funds" on the balance sheet. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

All trade receivables are shown net of allowance for uncollectible. The allowance for uncollectible receivables is calculated as 10% of the outstanding receivables balance at the end of the fiscal year. Historically 100% of property taxes have been collected; therefore, there is no allowance for uncollectible property tax receivables.

Property taxes receivable are recorded when certified by the State Tax Commission in October of each year. Taxes not received within sixty days of year-end are deferred. The City's property taxes, levied by the third Monday of September on a market value basis, are billed to the taxpayers in November. 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. Real 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. Property taxes are assessed and collected for the City by Bannock County.

3. Inventories and prepaid items

Proprietary Fund inventories are valued on an historical cost basis which is a change from the average cost basis. Governmental Fund inventories are expensed when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and proprietary fund financial statements.

4. Restricted assets reported on the statement of net position

The Library Fund has restricted fund balance of \$626 as required by state code.

Worker's Insurance Fund has restricted resources held by Intermountain Claims Inc. to fund medical claims incurred by employees from on the job injuries. These resources total \$100.

Voters restricted the Business Improvement District monies of \$820 upon adoption of the district.

The grant funds for CDBG Entitlement (\$192), Airport Improvements \$3,335, Police Grants \$126, and Public Transportation \$753 are restricted by their funding source.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, and net position or equity - continued

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right of way and similar items but not sidewalks which are the responsibility of property owners by City ordinance), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City has defined capital assets as assets with an initial, individual cost of more than \$25 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an assets life are not capitalized.

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

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Life in Years</u>
Buildings	15-50
Improvements	8-20
Infrastructure	50-80
Equipment	2-15
Vehicles	3-8

6. Compensated Absences

The liability and expense for accumulated vacation leave, sick leave, or compensated time are not reported in the governmental funds. In the government-wide financial statements, these items are reported as liabilities in the applicable governmental activities. Accumulated vacation leave, sick leave, or compensated time in the proprietary funds is recorded as an expense and a liability in those funds. Employees leaving the service of the City are entitled to compensation for accumulated vacation and compensated time. Compensation for accumulated sick leave is restricted to those employees who retire from service with the City. The Sick leave compensation is only available to employees who are eligible for Public Employee Retirement System of Idaho (PERSI) retirement upon separation. The actual benefits paid on the long-term portion of compensation are limited to Social Security and Medicare tax, whereas PERSI and worker's insurance benefits are not paid. The estimation calculations have been modified to properly reflect these parameters. Annually each fund with payroll expenses transfers an amount equal to 1% of its budgeted wages and salaries to the Retirement Payout Internal Service Fund. When an employee retires an amount equal to the employee's retirement payout is transferred from the Retirement Payout Internal Service Fund to the employee's fund to defray the cost of the retirement payout. If employees budgeted for a retirement payout do not retire these budgeted monies are transferred to the Retirement Payout Internal Service Fund so that the City only budgets for these expenses once.

7. 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 amortized over the life of the bonds using the straight-line method. Bond issue costs are expensed in the year of financing. Bonds payable are reported as the face amount of the debt.

NOTE 1. SUMMARY OF SIGNIFICANT

D. Assets, liabilities, and net position or equity - continued

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, including capital leases, issued is reported as other financing sources. Premiums received on debt issuance 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.

8. Pensions

For purposes of measuring the net position liability (asset) and pension expense (revenue), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (base plan) and the Firefighters' Retirement Fund Plan (FRF) and additions to/deductions from Base Plan's and FRF's Plan fiduciary net position has been determined on the same basis as they are reported by the Base Plan or the FRF 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.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes the reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of the reconciliation explains that; "long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds". The details of this \$(30,243) difference are as follows:

Compensated absences payable	\$ (3,821)
Net pension payable	(23,683)
Contracts payable	(41)
Interest payable	(42)
Capital leases payable	(1,082)
Bonds payable	(1,220)
ROU lease liability	(354)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (30,243)</u>

Another element of the reconciliation explains that; "capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds". The details of this \$124,750 difference are as follows:

Non-depreciable assets	
Land	\$ 11,604
Work-in-process	13,730
Depreciable fixed assets - net of accumulated depreciation	98,245
Capital lease assets and all other depreciable assets	1,340
Subtotal	<u>124,919</u>
Internal service fund capital assets, net	(169)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ 124,750</u>

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position - continued

Another element of the reconciliation explains that "Certain receivables are not financial resources and are reported as unavailable revenue". The details of the \$1,787 difference are as follows:

Property tax revenue recognized	\$ 606
Accounts and loans receivable	1,181
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ 1,787</u>

One element of the reconciliation is titled "accrual adjustments for allowance for doubtful accounts". Governmental funds do not record an adjustment to accounts or loans receivable that represents the estimated amount of the receivables that will not be collectible. Instead, receivables not available for current spending are deferred. Conversion to full accrual accounting required the elimination of the deferral of receivables revenue recognition and the recognition of estimated uncollectible accounts for governmental funds. The details of this \$(131) adjustment are as follows:

Beginning allowance for doubtful accounts receivable	\$ (203)
Current year adjustment	131
Beginning allowance for doubtful notes receivable	(129)
Current year adjustment	70
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (131)</u>

Another element of the reconciliation is titled "Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position."

Internal Service Funds Governmental Activities	
Current assets	\$ 8,919
Noncurrent investments	590
Capital asset (net of depreciation)	232
Total assets	<u>9,741</u>
Deferred outflows of resources - pensions	<u>1,443</u>
Current liabilities	3,120
Long-term liabilities	2,535
Total liabilities	<u>5,655</u>
Deferred inflows of resources - pensions and property tax	121
Net Position	<u>5,408</u>
Unrestricted	5,408
Net Position	<u>5,408</u>
Less Amount of internal balance allocated to business type activities	<u>(2,305)</u>
Reconciling item	<u>\$ 3,103</u>

Another element of the reconciliation explains that "deferred outflows pension are not financial resources and are reported as deferred outflows". The details of the \$15,486 difference are as follows:

Deferred outflows of resources - pensions	<u>\$ 15,486</u>
---	------------------

Another element of the reconciliation explains that "inflows outflows pension are not financial resources and are reported as deferred inflows". The details of the \$(1,096) difference are as follows:

Deferred inflows of resources - pensions	<u>\$ (1,096)</u>
--	-------------------

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of net activities.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes reconciliation between net changes in fund balance - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains that, "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period." The details of this \$(106) difference are as follows:

Capital outlay	\$ 6,329
Depreciation expense	(6,435)
Reconciliation of fund	<u>\$ (106)</u>

Another element of the reconciliation states that, "Governmental funds report principal repayment on debt as expenditure." However, in the statement of activities debt payments are not an expense." The details of this \$344 difference are as follows:

Capital leases paid	\$ 159
Bond principal paid	185
Reconciliation of fund	<u>\$ 344</u>

Another element of the reconciliation states that "Governmental funds report revenue on receivables that are available to pay current expenditures. All receivables minus allowances for bad debt and losses are reported on the statement of activities". The details of this \$(740) difference are as follows:

Deferred property taxes	\$ (122)
Deferred accounts receivable	(26)
Deferred loans receivable	(592)
Deferred grants receivable	
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (740)</u>

Another element of the reconciliation states that, "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position". The details of this \$(524) difference are as follows:

Loss from disposal of capital	\$ (524)
Reconciliation of fund	<u>\$ (524)</u>

Another element of the reconciliation states that, "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". The details of this \$(2,537) difference are as follows:

Right of use amortization expense	\$ (131)
Current charge for pension related expenses	(2,297)
Current charge for compensated absences	(177)
Current adjustment for allowance for doubtful accounts	71
Current adjustment for interest accruals	(3)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (2,537)</u>

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**C. Explanation of certain differences between the proprietary fund combining statement of net position and the government-wide statement of net position.**

Another element of the reconciliation states that, "Internal service funds are used by management to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The revenues and expenses applicable to governmental operations are included in the statement of activities". The details of this \$357 difference are as follows:

Program	Internal Service Fund Allocation		
	Program expenses	Program revenue	Net expenses
General government	\$ 29	\$ 168	\$ (139)
Fire services	(3)		(3)
Police services	63		63
Transit systems	20		20
Other government-type activity	251		251
Total	\$ 360	\$ 168	\$ 192
General revenues			
Transfers			165
Change in net position			357
Beginning net position			2,231
Ending net position			\$ 2,588
Change in net position			\$ 357
Changes reported with capital outlays within internal service funds			-
			\$ 357

D. Explanation of certain differences between the proprietary fund combining statement of revenues, expenses and changes in net position and the government-wide statement of activities.

The proprietary fund combining statement of revenue, expenses and changes in net position includes a reconciliation between net position total proprietary funds and net position business-type activities as reported in the government-wide statement of activities. The reconciliation states that; "Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service fund assets is reported with business-type activities." The details of this \$(433) adjustment are as follows:

Program	Program expenses	Internal Service Fund Allocation	
		Program revenue	Net expenses
Sanitation services	\$ 77	\$ 281	\$ 204
Water services	114	247	133
Sewer services	94	157	63
Other business-type	-	37	37
Total	\$ 285	\$ 722	\$ 437
General revenues			
Transfers			(4)
Change in net position		*	433
Beginning net position			1,872
Ending net position			\$ 2,305

*This includes components of the Fleet Fund and Education Benefits Fund. These funds were added in FY2018, and only incurred expenses and transfers in. A percentage of these two funds affect the proprietary funds.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

D. Explanation of certain differences between the proprietary fund combining statement of revenues, expenses and changes in net position and the government-wide statement of activities - continued

On or before the first week of June of each year, all departments of the City submit requests for appropriation to the Chief Financial Officer and the Mayor so that a budget may be prepared. The budget is prepared on the modified accrual basis of accounting by fund, department, division, account line, and includes information on the past year, current year estimates and requested appropriation for the next fiscal year. The modified accrual basis of accounting budgets compare to the budget to actual schedules presented herein to the statement of revenues, expenditures, and changes in fund balance for those funds. The only adjustments required are developer capital entries related to value of capital donated by annexation of subdivisions which is not reflected in the budget, and pension liability entries.

Prior to August 1, the Chief Financial Officer and the Mayor submit the proposed budget to the City Council for review. The City Council holds public hearings and may add to, subtract from or change the proposed budget, but may not change the form of the budget. Prior to August 30, the budget is legally enacted through passage of the annual appropriation ordinance by the City Council.

Budgets may be amended for expenditures of unforeseen resources (other than property tax levies) by the same procedure used to adopt the budget.

Expenditures may not exceed budgeted appropriations at the fund level. City management can legally amend or transfer appropriations within individual funds but not between funds.

All annual appropriations lapse at the end of the fiscal year. Project length budgets for capital project funds must be appropriated annually for the current portion of the project.

NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

B. Excess of Expenditures over Appropriations

Recreation Fund: The Recreation Fund expended \$46 over the appropriated amount. This was the result of not budgeting for underestimating the cost of projects. The expenditures were covered by grants received.

Airport Fund: The Airport Fund expended \$492 over the appropriated amount. This was the result of not budgeting for underestimating the cost of projects. The expenditures were covered by grants received.

C. Deficit Fund Equity

The following funds have deficit fund equity for the City of Pocatello:

CDBG Entitlement Fund(s): The CDBG Entitlement Fund(s) reported a negative balance at fiscal year-end of \$191. This deficit had grants receivable pending but the revenue is deferred. These grant monies were received after the 60-day reporting rule.

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At September 30, 2022, the City's cash on hand was \$34, the carrying amount of bank deposits was \$107,665, cash held by third parties was \$100, and cash held by the State of Idaho Local Government Investment Pool was \$84,059. Total cash and cash equivalents amounted to \$99,622.

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments - continued

As of September 30, 2022, the City had the following short term investments and maturities. (Amounts are expressed in thousands.)

	Fair Value	Investment Maturities (in years)			
		Less than 1 Year	1-5	6-10	More than 10 years
General City Investments State Investment Pool**	\$ 84,059	\$ 84,059	\$ -	\$ -	\$ -
Total	\$ 84,059	\$ 84,059	\$ -	\$ -	\$ -

**The elected State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the City voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body – oversight is with the State Treasurer, and Idaho Code defines allowable investments. The LGIP is not insured or guaranteed by FDIC or any other government agency. The securities are held by the Pool or by its agent in the Pool's name. The fair value of the City's position in the external investment pool is the same as the value of the pool shares.

The Workers Compensation Insurance Internal Service Fund cash of \$100 is held by a third-party administrator to cover claims incurred, but not reported. This amount is shown on the balance sheet as restricted cash.

As of September 30, 2022, the City held long-term investments with a market value of \$4,956. Also, \$631 in investments held under fiduciary agreements for total long term investments of \$5,587.

The \$4,956 in long-term investments held by the City are invested in another investment pool sponsored by the State Treasurer. This Diversified Bond Pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight is with the State Treasurer and Idaho Code defines allowable investments. The fair value of the City's investment may differ from the pool shares owed due to market fluctuations. The weighted average maturity of the investments in the pool is 2.88 years. Investments held by the fund are as follows:

Corporate Securities 22.5%, Mortgage Backed Securities 14.6%, ABS 19.19%, U.S. Government Agency Securities 11.6%, U.S Treasury Securities 24.8%, Repurchase Agreements 6.2% and Money Market Funds 1.2%.

As of September 30, 2022, the City held in trust for the Police Retirement Fund cash of \$512 and the following investments and maturities. (Amounts are expressed in thousands.)

	Maturity	Maximum Investment
	One Year and Less	76%
	One to five years	12%
	Six to ten years	13%
	More than ten years	0%

	Fair Value	Investment Maturities (in years)			
		Less than 1 Year	1-5	6-10	More than 10 years
Fiduciary Investments					
T-Bills, Notes and Bonds (AAA)	\$ 1,967	\$ 1,967	\$ -	\$ -	\$ -
FHLMC Bonds (AAA)	183	-	-	183	-
FNMA Bonds (AAA)	145	-	-	145	-
GNMA Bonds (AAA)	4	-	-	4	-
Municipal	300	-	300		
Total	\$ 2,599	\$ 1,967	\$ 300	\$ 332	\$ -

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments - continued

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the general government's investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Maturity may not exceed 12 months. The long-term portion of investments is subject to interest rate risk and is carried at market, which forces the City to recognize gains or losses due to market fluctuations.

Credit risk. There is a credit risk involved with investment with the State Local Government Investment Pool, which is no longer rated. This risk is mitigated by the diversification of the portfolio.

Concentration risk. The City's investment policy allows for investments in U.S. Treasury obligation of up to 100% if the instruments are held in the City's trust account in its name. It also allows for up to 100% in the State of Idaho Investment Pool. All other issuers cannot exceed 15%.

Custodial credit risk - deposits. For deposits, this is the risk that should a bank failure occur, the City's deposits would not be returned. The investment policy of the City requires deposits in excess of FDIC Insurance levels to be collateralized at 102%. Recent changes in banking regulations have created difficulty in obtaining collateralization of investments. The City is looking into obtaining insurance for deposits exceeding FDIC amounts. Custodial risks involving the deposits of the City at year-end were \$16,456 and were as high as \$31,118 during the year. These deposits are being held in our checking account.

The Pocatello Development Authority has no deposit policy. As of September 30, 2022, the authority had custodial risk of \$3,569.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no exposure because all investments are registered and held in accounts in the Authority's name.

NOTE 4. DETAILED NOTES ON ALL FUNDS

B. Receivables

Receivables as of year-end for the City's individual major funds and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowance for uncollectable accounts, are as follows:

	General	Street	Non-major and other funds	Total Government funds	Sanitation	Water	WPC	Non-major and other funds	Total business activities	Fiduciary funds
Interest	\$ 1	\$ -	\$ 5	\$ 6	\$ -	\$ 12	\$ -	\$ -	\$ 12	\$ 12
Property taxes	489	79	120	688	-	-	-	-	-	-
Franchise taxes	221	-	-	221	-	-	-	-	-	-
Accounts	149	59	308	516	663	1,695	1,482	211	4,051	-
Special assessments	-	-	56	56	-	-	-	-	-	-
Intergovernmental	1,847	667	-	2,514	-	-	-	-	-	-
Loans	1	-	920	921	-	15	-	137	152	-
Employee	-	-	1	1	-	1	1	-	2	-
Gross receivables	2,707	805	1,410	4,922	-	1,723	1,483	348	3,553	12
Less: allowance for uncollectable	-	-	-	-	109	289	401	-	799	-
Net total receivables	\$ 2,707	\$ 805	\$ 1,410	\$ 4,922	\$ 554	\$ 1,434	\$ 1,082	\$ 348	\$ 2,755	\$ 12

Governmental funds report deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds will not recognize revenue in connection with resources that have been received but not yet earned. At year-end, the various components of deferred inflow of resources reported in the governmental funds were as follows:

Deferred Revenue

Fund Type	Property Taxes	Special Assessments	Loans	Accounts	Grants
General Fund	\$ 430	\$ -	\$ -	\$ 98	\$ -
Street Fund	69	-	-	44	-
Special Revenue Funds	107	-	-	1,039	-
Debt Service Funds	5	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Totals	\$ 610	\$ -	\$ -	\$ 1,181	\$ -

Loans receivable:

The City has made several low interest home/rental and business façade improvement loans to its citizens with funding provided through the repayment of the old C.D.A. Block Grant Program loans. Although federal restrictions are no longer attached to these monies, the Council has determined to use the revenue generated by repayment of these loans to continue the programs under the terms of the original grant. The balance of the loans is \$851.

The City has made several loans to low income families in targeted areas in the City. The loans were made for the purpose of rehabilitation of private residences. The balance of the loans for residential improvements at year-end was \$807. Since the City is usually in a 2nd or 3rd position on these loans the entire outstanding balance is deferred and revenue is recognized only when payments are received. Façade and historical improvement loans were \$42 and business development and improvement loans were written down to \$0. In most instances, these are loans of a high risk nature and revenue is not recognized until payments are received.

Special assessments receivable:

The downtown business owners petitioned the Council to create a business improvement district. A special assessment is made on the businesses in the area to provide for improvements downtown. The balance outstanding on these assessments was \$56. Unpaid assessments are added to the tax rolls at the county and collected through property tax assessment.

NOTE 4. DETAILED NOTES ON ALL FUNDS

B. Receivables - continued

Notes receivable:

The City entered into a contract with Bannock County to sell its Ambulance Fund's fixed assets to the County's Ambulance District. The City contracts with the District to provide for the District's Ambulance service. In the event that the District contracts with another service provider, Bannock County will be obligated to pay \$137 to the City for the Ambulance Fund's fixed assets.

Employee receivable:

On May 15, 1987, the City deferred its payday for one week. In order to minimize the impact on employees, the Council advanced the employees one weeks pay. This advance is to be paid back upon termination from the City. The value of these advances at year-end was \$1.

C. Capital Assets

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,688	\$ -	\$ (83)	\$ 11,604
Construction in progress	13,407	2,719	(2,396)	13,730
Total capital assets, not being depreciated	25,095	2,719	(2,479)	25,334

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Buildings	\$ 44,086	\$ 639	\$ (790)	\$ 43,935
Improvement other than buildings	25,336	1,559	(4)	26,892
Machinery and equipment	7,336	241	(5)	7,572
Vehicles	21,463	690	(162)	21,991
Office furniture and equipment	4,237			4,237
Infrastructure	125,537	2,925		128,462
Capital leases	1,727			1,727
Total capital assets, being depreciated	229,720	6,055	(961)	234,814
Less accumulated depreciation for:				

	Beginning Balance	Increases	Decreases	Ending Balance
Buildings	\$ (21,068)	\$ (1,093)	\$ 353	\$ (21,807)
Improvement other than buildings	(15,043)	(651)	4	(15,690)
Machinery and equipment	(6,088)	(284)	1	(6,371)
Vehicles	(18,203)	(1,000)	162	(19,041)
Office furniture and equipment	(3,801)	(80)	-	(3,881)
Infrastructure	(64,780)	(3,274)		(68,054)
Capital leases	(301)	(86)	-	(387)
Total accumulated	(129,284)	(6,468)	521	(135,231)
Total capital assets being depreciated, net	100,437	(414)	(441)	99,583
Governmental activities capital assets, net	\$ 125,531	\$ 2,306	\$ (2,920)	\$ 124,917

NOTE 4. DETAILED NOTES ON ALL FUNDS**C. Capital Assets - continued**

Primary Government

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 3,610	\$ -	\$ -	\$ 3,610
Construction in progress	2,112	11,535	(290)	13,357
Total capital assets, not being depreciated	5,722	11,535	(290)	16,967
Buildings	47,369	-		47,369
Improvement other than buildings	2,377	-		2,377
Machinery and equipment	16,816	484		17,300
Vehicles	15,783	629	(100)	16,312
Office furniture and equipment	1,180	-		1,180
Infrastructure	99,990	3,375		103,365
Total capital assets, being depreciated	183,515	4,488	(100)	187,903

Primary Government

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation				
Buildings	(11,900)	(1,622)		(13,523)
Improvement other than buildings	(1,314)	(62)		(1,376)
Machinery and equipment	(11,785)	(558)		(12,343)
Vehicles	(11,053)	(1,427)	100	(12,380)
Office furniture and equipment	(1,123)	(11)		(1,134)
Infrastructure	(29,441)	(1,073)		(30,514)
Total accumulated	(66,616)	(4,753)	100	(71,269)
Total capital assets being depreciated, net	116,899	(265)	-	116,633
Business-type activities capital assets, net	\$ 122,621	\$ 11,270	\$ (290)	\$ 133,601

D. Construction Commitments

The City was actively involved in construction projects at year-end. The projects included bridge and street construction, widening and reconstruction of existing streets and bridges, water and sewer line projects, well testing for water supply Highland area. The following projects are funded in part by various federal and state granting agencies. This is a list of the ongoing projects:

Center Street Underpass
Dolostone
Centennial Park River Vision
Quinn Road / Hawthorne Rd. Intersection
Zoo Entrance

NOTE 4. DETAILED NOTES ON ALL FUNDS

E. Interfund Receivables, Payables, and Transfers

Interfund Balances

The composition of inter-fund balances as of September 30, 2022 is as follows:

Interfund Balances

	Governmental -Type Receivables/Payables	Business -Type Receivables/Payables
Internal service funds	(2,001)	2,001
Total	<u>\$ (2,001)</u>	<u>\$ 2,001</u>

Internal Loans

The Internal Service funds due to due from calculated because of the assets and liabilities assignment schedule totaled \$2,001.

The loans between the General Fund and the Non-Major Governmental Funds are short term to meet the cash flow timing on pending receivables.

The following table presents interfund transfers during the year:

Major Governmental Funds	Governmental Type Transfer in/out	Business-Type Transfer in/out
General Fund	\$ 391	\$ -
Street Special Revenue Fund	10	-
Non-major Governmental	(14)	-
Non-major Internal Service	(261)	-
Sanitation Enterprise Fund	-	(30)
Water Enterprise Fund	-	590
Environmental Pollution	-	(673)
Non-major Ambulance District	-	(13)
	<u>\$ 126</u>	<u>\$ (126)</u>

Major transfers are as follows:

- 1) The Retirement Payout fund received \$212 from various funds to assist in the future payments of retirement benefits. Retirement payoffs budgeted and not executed during the fiscal year are moved to this fund at year end to reserve the funding for the future payoff.
- 2) The Capital Acquisition Fund received transfers from other funds and the General Fund for future major capital purchases related to various projects and Council discretion capital needs totaling \$609.
- 3) The Street Fund transferred \$263 to Federal Aid Projects Fund for future Idaho Transportation Department projects.
- 4) The WPC Capital Projects Fund received \$1.3 from WPC for future projects.

NOTE 4. DETAILED NOTES ON ALL FUNDS**F. Leases***Capital Leases*

The City has entered into lease agreements for acquisition of various items of operating equipment. These lease agreements qualify as capital leases for accounting purposes (title transfers at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following schedule shows the future minimum lease payments under these leases, and the present value of the net minimum lease payments at September 30, 2022:

Year Ending September 30	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
2023	\$ 203	\$ -	\$ -	\$ 203
2024	203	-	-	203
2025	203	-	-	203
2026	203	-	-	203
2027	203	-	-	203
2028	203	-	-	203
Totals	1,218	-	-	1,218
Less: amount representing interest	(136)	-	-	(136)
Present value of future minimum lease payments	\$ 1,082	\$ -	\$ -	\$ 1,082

Assets acquired through capital leases are as follows:

	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
Vehicles	\$ 1,727	\$ -	\$ -	\$ 1,727
Less: accumulated depreciation	(301)	-	-	(301)
Total book value	\$ 1,426	\$ -	\$ -	\$ 1,426

Right of Use Leases

As of October 1, 2021, the City adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right to use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires The City as lessors to recognize a lease receivable and deferred inflow of resources. As a result of implementing this standard, the City recognized a right-of-use asset of \$223,406 and right-of-use liability of \$354,341.

	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
Right of use lease asset/liability	\$ 354	\$ -	\$ -	\$ 354
Less: accumulated depreciation	(131)	-	-	(131)
Net Right of use lease asset	\$ 223	\$ -	\$ -	\$ 223

NOTE 4. DETAILED NOTES ON ALL FUNDS

F. Leases-continued

Year Ending September 30	Lease Payments to Maturity				
	Governmental Activities	Business- type Activities	Principal	Interest	Total
2023	\$ 157	\$ -	\$ 151	\$ 6	\$ 157
2024	94	-	90	4	94
2025	84	-	82	2	84
2026	32	-	31	1	32
Totals	367	-	354	13	367

G. Long-term Debt

General Obligation Debt:

In the November 2012 election, the City was approved to finance general obligation debt in the amount not to exceed \$2.8 million for the construction of a new Animal Shelter Facility. In February 2013, the City received a rating of Aa3 from Moody's for general obligation debt. On March 21, 2013 the City issued \$2,755 of general obligation bonds with a true interest cost of 1.78%. The 15 year bond will mature February 15, 2028.

General obligation debt outstanding is as follows:

Year Ending September 30	G.O. Principle	Bonds Interest
2023	\$ 190	\$ 25
2024	200	20
2025	200	16
2026	205	12
2027	210	8
2028	215	3
Totals	\$ 1,220	\$ 84

Proprietary Fund Long-term Debt:

On December 20, 2012 the City sold a "Parity Lien Sewer Revenue Refunding Bond, Series 2012 in the principal amount of \$13,730. The bond proceeds, less underwriters discounts and issuance cost in the amount of \$15,595 was wired to the State of Idaho, Department of Environmental Quality for the redemption of sewer revenue promissory notes Series 2002, Series 2003 and Series 2006. The refinancing of the Environmental Pollution Control debt resulted in a net present value savings of \$1,865.

Environmental Pollution Control exercised a call option to retire the 2012D Bond. Environmental Pollution Control paid \$4,040 in Principal and \$182 in interest for a total of \$4,222.

On December 20, 2012 the Idaho Bond Bank issued Sewer Revenue Bond, Series 2015 in the principal amount of \$22,315 for the City of Pocatello for a Phosphorus Upgrade project at the Water Pollution Control Plant. The bond proceeds, less underwriters discounts and issuance cost in the amount of \$23,120 was wired to the City of Pocatello for the execution of construction costs related to construction project. The premium amount related to this issuance totaled \$1,738.

Environmental Pollution Control long-term debt outstanding for Series 2015A is as follows:

Idaho Bond Bank Series 2015A

Year Ending September 30	Principal	Interest
2023	\$ 1,100	\$ 584
2024	1,155	529
2025	1,210	471
2026	1,260	422
2027	1,310	372
2028-2034	10,455	1,327
Total	\$ 16,490	\$ 3,705

NOTE 4. DETAILED NOTES ON ALL FUNDS

G. Long-term Debt - continued

On February 1, 2008, the City issued \$9,500 of revenue bonds for the Water Fund. This bond issuance was to be used for the purpose of capital infrastructure projects for the Water Fund and to purchase water rights for the future needs of the City. The bond payments will be made by semi-annual installments on February 1st and August 1st over the next 20 years. The annual bond payments vary from \$705 to \$715 which is the result of the variable coupon rate of 3% to 5% over the life of the bond.

On September 1, 2017 the City authorized and provided the issuance of a water revenue bond for the purpose of an advance refunding of the City's outstanding water revenue bonds series 2008. The reserves of \$722 required with the original bond was applied to the refunding to make an additional pay down of the outstanding debt. The interest rate for the bond is 3.46%

Water Revenue bond

Year Ending September 30	Principal	Interest
2023	\$ 501	\$ 105
2024	519	87
2025	537	69
2026	558	50
2027	577	30
2028	596	10
Total	<u>\$ 3,288</u>	<u>\$ 351</u>

Changes in long-term liabilities - including current portion in totals:

Primary Government Governmental activities Bonds payable:	Beginning Balance	Increase	Decrease	Ending Balance	Long-term Amounts within year
City G. O. bonds	\$ 1,405	\$ -	\$ (185)	\$ 1,220	\$ 190
Total bonds payable	1,405	-	(185)	1,220	190
Pension liability	-	25,021	-	25,021	-
Compensated absences and other benefits payable	3,693	310	-	4,003	1,658
Contracts payable	41	-	-	41	-
Capital leases	1,241	-	(159)	1,082	165
Governmental activities long-term	<u>\$ 6,380</u>	<u>\$ 25,331</u>	<u>\$ (344)</u>	<u>\$ 31,367</u>	<u>\$ 2,013</u>

Changes in long-term liabilities-continued- including current portion in totals:

	Beginning Balance	Addition	Reduction	Ending Balance	Long-term Amounts within year
Business-type activities					
Revenue bonds payable	\$ 25,199	\$ -	\$ (5,421)	\$ 19,778	\$ 1,601
Pension liability	-	8,464	-	8,464	-
Compensated absences and other benefits payable	1,106	45	-	1,151	576
Unamortized bond premium	1,866	-	(234)	1,632	234
Business-type activities long-term	<u>\$ 28,171</u>	<u>\$ 8,509</u>	<u>\$ (5,655)</u>	<u>\$ 31,025</u>	<u>\$ 2,411</u>

NOTE 4. DETAILED NOTES ON ALL FUNDS

G. Long-term Debt - continued

Internal service funds serve both the governmental funds and the enterprise funds. At year-end \$64 of internal service fund long-term liabilities is included in the business-type activities and \$108 is included in the governmental type activities. The additions to compensated absences and benefits payable were created mostly from activity in the non-major funds and Street Fund. The General Fund contributed to the reductions in compensated absences and benefits payables.

The City issued revenue bonds held by Key Bank Services for improvements to the water system and the purchase of water rights. Key Bank Services relies solely on the revenue generated by the activities of the Water Fund to finance the debt payments.

H. Segment Information

Refer to the Proprietary Fund Financial Statement for information concerning the net position and changes in net position of the Environmental Pollution Control Fund and the Water Fund. See pages 32-39.

I. Governmental Funds Committed Balances Special Revenue

The City Council has committed the fund balances of several special revenue funds. A committed fund balance means the council intends to use these funds solely for the purpose indicated by the fund. The council must formally amend the budget for the committed funds or if the fund's purpose changes then by resolution. These funds are committed on a yearly basis during the budget process. There is no debt related to these funds. The purpose and amount of these commitments are as follows:

<u>Purpose</u>	<u>Amount</u>
Commercial revolving loan program	\$ 56
Residential rehabilitation revolving loan program	7
Cultural arts development	807
Property abatement	231
City recreation	640
Cemetery	481
Public air transportation	3,335
Environment protection	319
Emergency repairs	468
Capital acquisition	2,638
Building renovation	288
Debt service	59
Fire apparatus capital	249
Street capital equipment	227
Commercial building façade revolving loan program	66
Street and special revenue	2
Total	<u>\$ 9,873</u>

J. Restricted Assets

The Worker's Insurance Fund has \$100 in cash assets restricted for payment of insurance premiums and claims.

Public Transportation Fund has \$753 in net position restricted for rural transportation purposes. The Airport Improvement Fund has \$215 in restricted funds at year end. The CDBG Entitlement Fund and Police Grant Fund have \$-192 and \$126 respectively for continued support of the grant purpose. Expenditures were applied to restricted fund balance first until all restricted funds are expended.

NOTE 5. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City purchases insurance to cover torts and natural disasters. The insurance covers 1st party claims over \$2.5 and all 3rd party claims in their entirety. Claim costs and insurance premiums are reported in the Liability Insurance Internal Service Fund and funded by a combination of property tax and inter-fund charges. Workers compensation claims are self-insured by the City until the specific excess and aggregate excess worker's compensation policy and employer's liability insurance becomes effective.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Changes in the balances of claim liabilities for risk management and workman's compensation during the past year are as follows:

	Year Ending September 30, 2022	Year Ending September 30, 2021
<u>Changes in claim liabilities</u>		
Unpaid claims, beginning of fiscal year	\$ 495	\$ 378
Incurred claims (including IBNRs)	926	469
Claims paid	(445)	(352)
Unpaid claims, end of fiscal year	<u>\$ 976</u>	<u>\$ 495</u>

B. Subsequent events

Subsequent events were evaluated through December 29, 2023, the date the financial statements were available to be issued.

C. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which might be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable and estimable, it is the opinion of the City's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City. There is still pending litigation which would affect the end result.

D. Employee Retirement Systems

Pension plans - primary government

The City maintains a single-employer, defined benefit pension plan which covers certain retired police officers and participates in the statewide local government retirement system, a cost-sharing multiple-employer defined benefit public employee pension plan that covers all of the City's employees.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems-continued

Police Retirement Pension Plan (PRPP):

Plan Description

The City administers a single employer defined benefit plan for police officers hired before April 12, 1967, as authorized by Idaho Code Section 50-1500. There are no current employees of the City that are eligible to enroll in this plan hence there are no current plan costs. The plan is funded by an annual tax levy as needed and investment earnings. There were no taxes levied for this purpose this year. Adjustments are analyzed and reviewed yearly for actuarial soundness. Tax contributions for the year ended September 30, 2022, were \$0 and investment earnings were \$28. As of year end all covered employees were retired. There are no actuarial evaluations being done on this plan. The small number of participants involved in the plan 16 including spousal beneficiaries precludes actuarial evaluations. The City calculates the pension benefit obligation annually using the period life table published by the Social Security Department of the Federal Government. The pension benefit obligation at year end, for the PRPP, determined through the method discussed above, was \$4,726 for those currently receiving or entitled to benefits. The PRPP's net position, (valued at market), available for benefits on that date were \$2,681 leaving a pension liability of \$2,045. This plan does not issue an individual financial statement report as the plan is reported in detail in this financial report.

Plan Membership

At September 30, 2022, the police retirement pension plan membership consisted of the following:

Retired members and beneficiaries

The pension plan is closed to new entrants.

Benefits provided

Benefits are paid to retirees on a monthly basis. An increase to the retiree's benefits occurs if a cost of living adjustment is given to active City of Pocatello police department. A death benefit of one hundred dollars is paid to each member.

Contributions

Currently, the City considers the plan funded and has not levied additional dollars. This plan is monitored annually for sustainability.

Investments

The pension plan follows the City's investment policy. The adopted asset allocation plan as of September 30, 2020 is presented below:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed Income Domestic	100%

Net Pension Liability for the Police Retirement Plan

The components of the net pension liability at September 30, 2022 were as follows:
(dollar amounts in thousands)

Total pension liability	\$	4,726
Plan fiduciary net position	\$	2,681
Net pension unfunded liability	\$	2,045
Plan fiduciary net position as a percentage of		100%

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

Sensitivity of the net pension liability to changes in the discount rate

Net pension	1% Decrease	Current Rate	1% Increase
	\$ 3,755	\$ 4,726	\$ 5,296

Public Employee Retirement System of Idaho (PERSI):

Base Plan Description

The City of Pocatello 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.

Employee membership data related to the PERSI Base Plan, as of June 30, 2022 was

Members:	
Active plan	74,409
Terminated and vested	50,230
Retirees and beneficiaries	53,190
Totals	177,829

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2022 the employee rate was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. The City of Pocatello's contributions were \$4,003 for the year ended June 30, 2022.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

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

At September 30, 2022, the City of Pocatello reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City of Pocatello's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the City of Pocatello's proportion was .8501556%.

For the year ended September 30, 2022, the City of Pocatello recognized pension expense of \$9,253. At September 30, 2022, the City of Pocatello reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual	\$ 3,682	\$ 150
Changes in assumptions or other inputs	5,459	-
Net difference between projected and actual earnings on pension plan investments		
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	10,194	1,400
City of Pocatello contributions subsequent to the measurement date	1,124	-
Total	<u>\$ 20,459</u>	<u>\$ 1,550</u>

\$1,124 reported as deferred outflows of resources related pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 beginning of the measurement period ended June 30, 2019 4.8 years and 4.6 for the measurement period June 30, 2022.

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

<u>Year Ended September 30</u>	
2023	\$ 4,253
2024	4,617
2025	2,135
2026	6,780

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 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.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases, including inflation	3.05%
Investment rate of return	6.35%
Cost-of-living (COLA) adjustm	1.00%

Mortality rates are used in the valuation for contributing members, service retirement members, 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%
Teachers - males	Pub-2010 teacher tables, increased 12%
Teachers - females	Pub-2010 teacher tables, increased 21%
Fire and Police - males	Pub-2010 general tables, increased 21%
Fire and Police - females	Pub-2010 general tables, increased 26%
	5% of Fire and Police active member deaths are assumed to be duty related.
Disabled members - males	Pub-2010 disabled tables, increased 38%
Disabled members - females	Pub-2010 disabled tables, increased 36%

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2022 is based on the results of an actuarial valuation date July 1, 2022.

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on 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-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected long-term real returns and reflecting expected volatility and correlation.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

Capital Market Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid cap	11%	4.70%
International equity	15%	4.50%
Emerging markets equity	10%	4.90%
Domestic fixed	20%	-0.25%
TIPS	10%	-0.30%
Real estate	8%	3.75%
Private equity	8%	6.00%

Discount rate - the discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of 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 administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as

	1% Decrease	Current Rate	1% Increase
Employer's proportionate share of the net pension liability (asset)	\$ 59,089	\$ 33,489	\$ 12,522

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2022 the City of Pocatello reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

FRF Plan Description

The City of Pocatello contributes to the FRF which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax. 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 FRF 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 System members with at least ten years of service and three members who are Idaho citizens not members of the System except by reason of having served on the Board.

Overall employee membership data related to the Plan, as of June 30, 2022 was as follows:

Members	
Active Plan	22
Retirees and beneficiaries	448
	<hr/>
	470

Pension Benefits

The FRF provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service as well as the final average salary. A firefighter must have 5 years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance is based on Idaho Code Title 72 Chapter 14.

The benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho Legislature. The FRF cost of living increase is based on the increase in the statewide average firefighter's wage.

Member and Employer Contributions

Member and employer contributions paid to the FRF 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.

As of June 30, 2022, the total employer rate was 21.41% which include the employer excess rate of 12.28% plus the PERSI firefighters of 9.13%. The City of Pocatello's contributions were \$291 for the year ended June 30, 2020.

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

At September 30, 2022, the City of Pocatello reported a liability for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City of Pocatello's proportion of the net pension asset was based on the City of Pocatello's share of contributions in the FRF pension plan relative to the total contributions of all participating FRF employers. At June 30, 2022, the City of Pocatello proportion was 7.3992856%.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

For the year ended September 30, 2022, the City of Pocatello recognized pension expense (revenue) of (\$0) At September 30, 2020 the City of Pocatello reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,543	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City of Pocatello contributions subsequent to the measurement date	-	-
	<u>\$ 1,543</u>	<u>\$ -</u>

\$0 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 asset in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2022 is 1.0 years and 1.0 for the measurement period June 30, 2022.

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

2023	\$ 163
2024	\$ 230
2025	\$ (35)
2026	\$ 1,185

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. Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently FRF assets exceed this actuarial present value; therefore there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

The total pension asset in the July 1, 2022 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%
Cost-of-living adjustments	3.05%

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

Contributing members, service retirement members, and beneficiaries

Fire and Police -	Males Pub-2010 Safety Tables, increased 21%
Fire and Police -	Females Pub-2010 Safety Tables, increased 26%
	5% of Fire and Police active member's deaths are assumed to be duty-related.
	Assumption adopted July 1, 2021
Disabled Members -	Males Pub-2010 Disabled Tables, increased 38%
Disabled Members -	Females Pub-2010 Disabled Tables, increased 36%

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, we primarily on an approach which builds upon the latest capital market assumptions. 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 PERSI's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid cap	11%	4.70%
International equity	15%	4.50%
Emerging markets equity	10%	4.90%
Domestic fixed	20%	-0.25%
TIPS	10%	-0.30%
Real estate	8%	3.75%
Private equity	8%	6.00%

Discount Rate

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

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 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:

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

	1% Decrease (5.35%)	Current Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	<u>\$ (13,603)</u>	<u>\$ (15,190)</u>	<u>\$ (16,568)</u>

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2022, the City of Pocatello reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 5. OTHER INFORMATION

E. Tax Abatements

For the fiscal year ended September 30, 2022, Bannock County abated property taxes totaling \$2,476 under Idaho Code 63-602NN. The following lists the agreements abated for the period.

<u>Tax abatement Program FY 2022</u>	<u>Exemption Percentage</u>	<u>Amount of Taxes Abated during Fiscal Year (in thousands)</u>
ON Semiconductors		
Exemption #1 FY 2017-2021	75%	469
Exemption #2 FY 2018-2022	75%	-
Amy's Kitchen FY 2016-2023	100%	652
Great Western Malting FY 2019-2027	75%	1,355

F. Prior Period Adjustment

During the Fiscal Year 2022 it came to management's attention that capital assets in governmental activities for Fiscal Year 2021 were overstated by \$1,227.

REQUIRED SUPPLEMENTARY INFORMATION

911 N 7th Avenue, Pocatello, ID 83201
208.234.6214

Required Supplementary Information

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net the pension liability	0.8501556%	0.9056000%	0.9041000%	0.9090000%	0.9569897%	1.0152032%	1.0304091%	1.0583788%
Employer's proportionate share of the net pension liability (asset)	\$33,485,571	\$(21,708,947)	\$ 20,993,726	\$ 10,376,000	\$14,115,765	\$15,957,250	\$20,962,621	\$13,937,127
Employer's covered-employee payroll	\$ 33,276,888	\$ 31,848,502	\$ 31,987,044	\$ 30,742,905	\$30,627,462	\$31,365,264	\$29,941,393	\$29,540,510
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	100.63%	-68.16%	65.63%	33.75%	46.09%	50.88%	70.01%	47.18%
Plan fiduciary net position as a percentage of the total pension liability	83.09%	100.36%	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, the District will present information for those use for which information is available.

Data reported is measured as of June 30, 2022

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 4,118,216	\$ 4,035,194	\$ 3,843,833	\$ 3,494,866	\$ 3,716,388	\$ 3,423,389	\$ 3,073,964	\$ 3,461,978
Contributions in relation to the statutorily required contribution	4,118,216	4,035,194	3,843,833	3,494,866	3,532,623	3,617,854	3,470,515	3,552,026
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ 183,765	\$ (194,465)	\$ (396,551)	\$ (90,048)
Employer's covered-employee payroll	\$ 34,938,574	\$ 33,292,828	\$ 32,384,900	\$ 30,873,375	\$30,818,124	\$30,118,833	\$30,304,443	\$29,343,277
Contributions as a percentage of covered-employee payroll General employees	11.94%	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%
Police	12.28%	12.28%	12.28%	11.68%	11.68%	11.68%	11.68%	11.68%

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

Data reported is measured as of September 30, 2022

Required Supplementary Information

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability
PERSI-FRF
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net the pension liability	7.3993000%	7.3992856%	7.3992856%	7.3799662%	7.8681344%	8.2962041%	8.4845471%	8.9096516%
Employer's proportionate share of the net pension liability (asset)	\$ (15,190,063)	\$ (8,977,382)	\$ (11,017,474)	\$ (10,608,969)	\$ (8,904,380)	\$ (7,117,781)	\$ (4,560,309)	\$ (4,812,164)
Employer's covered-employee payroll	\$ 6,281,633	\$ 3,928,401	\$ 3,945,490	\$ 5,777,335	\$ 5,889,164	\$ 5,854,507	\$ 5,771,005	\$ 5,682,624
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	-241.82%	-228.53%	-279.24%	-183.63%	-151.20%	-121.58%	-79.02%	-84.68%
Plan fiduciary net position as a percentage of the total pension liability	184.72%	211.83%	155.55%	152.74%	140.15%	90.68%	118.42%	118.08%

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

Data reported is measured as of June 30, 2022

Schedule of Employer Contributions
PERSI- FRF
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ -	\$ -	\$ 291,938	\$ 686,855	\$ 606,336	\$ 618,315	\$ 610,768	\$ 1,007,278
Contributions in relation to the statutorily required contribution	-	-	291,938	686,855	606,336	618,315	610,768	1,007,278
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered-employee payroll	\$ 3,104,800	\$ 2,960,318	\$ 3,160,622	\$ 4,122,779	\$ 5,855,980	\$ 5,722,060	\$ 5,832,560	\$ 5,514,754
Contributions as a percentage of covered-employee payroll	N/A	N/A	7.40%	16.66%	16.66%	16.66%	16.66%	16.66%

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

Data reported is measured as of September 30, 2022

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECT FUNDS

CITY OF POCA TELLO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
AS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	SPECIAL REVENUE						2022 Total	2021 Total
	Other Funds	Grant Funded Funds	Reserved & Designated Funds	Debt Service Funds	Capital Improvement Funds		Nonmajor Governmental Funds	Nonmajor Governmental Funds
ASSETS:								
Cash	\$ 10,245,318	\$ 827,210	\$ 400,713	\$ 64,484	\$ 1,575,252	\$	13,112,977	\$ 12,694,876
Investments							-	-
Prepaid	236	-	-	-	-		236	575
Inventory							-	-
Receivables								
<i>Property taxes</i>	114,696	-	-	5,330	-		120,026	135,520
<i>Special assessments</i>	55,967	-	-	-	-		55,967	71,224
<i>Accounts receivable</i>	203,936	20,971	12,143	-	71,518		308,568	204,236
<i>Employee receivable</i>	240	-	-	-	-		240	240
<i>Interest receivable</i>	-	5,516	-	-	-		5,516	5,539
<i>Mortgages and loans</i>	-	850,861	69,326	-	-		920,187	1,578,332
<i>Grants receivable</i>	128,348	582,814	-	-	645,093		1,356,255	898,715
Due from other funds	-	-	-	-	-		-	-
<i>Total assets</i>	<u>\$ 10,748,741</u>	<u>\$ 2,287,372</u>	<u>\$ 482,182</u>	<u>\$ 69,814</u>	<u>\$ 2,291,863</u>	\$	<u>15,879,972</u>	<u>\$ 15,589,257</u>
LIABILITIES:								
Accounts payable	\$ 551,809	\$ 139,438	\$ 659	\$ 5,531	\$ 256,866	\$	954,303	\$ 258,519
Payroll, taxes and benefits payable	131,005	81,588	-	-	-		212,593	335,267
Due to other funds	146	467,297	-	-	298,589		766,032	293,561
<i>Total liabilities</i>	<u>682,960</u>	<u>688,323</u>	<u>659</u>	<u>5,531</u>	<u>555,455</u>		<u>1,932,928</u>	<u>887,347</u>
DEFERRED INFLOW OF RESOURCES:								
Unavailable revenue-property taxes	101,557	-	-	4,911	-		106,468	120,555
Unavailable revenue-accounts and loans receivable	108,319	849,954	81,469	-	-		1,039,742	1,644,931
Unavailable revenue-grants	-	-	-	-	-		-	-
<i>Totals deferred inflow of resources</i>	<u>209,876</u>	<u>849,954</u>	<u>81,469</u>	<u>4,911</u>	<u>-</u>		<u>1,146,210</u>	<u>1,765,486</u>
FUND BALANCE								
Restricted - Library	-	-	-	-	-		-	-
Restricted - Business Improvement District	820	-	-	-	-		820	820
Restricted - CDBG Entitlement	-	(191,871)	-	-	-		(191,871)	(41,509)
Restricted - Police Grant	-	125,876	-	-	-		125,876	131,606
Restricted - Airport Improvements	-	-	-	-	214,859		214,859	187,104
Restricted - Transportation	-	753,749	-	-	-		753,749	759,325
Committed - Debt service	-	-	-	59,372	-		59,372	53,303
Committed - Designated Special Revenue	-	-	400,054	-	-		400,054	504,140
Committed - Capital Improvements	-	-	-	-	764,304		764,304	721,919
Committed - Other Special Revenue	8,509,073	-	-	-	-		8,509,073	9,725,018
Assigned	1,346,012	-	-	-	-		1,346,012	-
Unassigned - Capital Improvements	-	-	-	-	757,245		757,245	918,300
Unassigned - Grant Special Revenue	-	61,341	-	-	-		61,341	(23,602)
<i>Total fund balance</i>	<u>9,855,905</u>	<u>749,095</u>	<u>400,054</u>	<u>59,372</u>	<u>1,736,408</u>		<u>12,800,834</u>	<u>12,936,424</u>
<i>Total liabilities, deferred inflow of sources, and fund balance</i>	<u>\$ 10,748,741</u>	<u>\$ 2,287,372</u>	<u>\$ 482,182</u>	<u>\$ 69,814</u>	<u>\$ 2,291,863</u>	\$	<u>15,879,972</u>	<u>\$ 15,589,257</u>

CITY OF POCA TELLO

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the fiscal year ended September 30, 2021

	SPECIAL REVENUE					2022	2021
	Other Funds	Grant Funded Funds	Reserved & Designated Funds	Debt Service Funds	Capital Improvement Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds
REVENUES:							
Taxes:							
Property taxes	\$ 4,520,879	\$ -	\$ -	\$ 229,417	\$ -	\$ 4,750,296	\$ 5,672,535
Special assessments	52,638	-	-	-	-	52,638	90,424
Franchise taxes	-	-	-	-	-	-	-
Total taxes	4,573,517	-	-	229,417	-	4,802,934	5,762,959
Charges for services							
Passenger facilities charges	-	-	-	-	44,776	44,776	108,715
Other service charges	1,993,514	478,567	-	-	-	2,472,081	2,298,893
Total charges for service	1,993,514	478,567	-	-	44,776	2,516,857	2,407,608
Intergovernmental							
Grants	1,119,345	3,500,942	-	-	438,504	5,058,791	4,792,156
Miscellaneous:							
Refunds and reimbursements	-	-	-	-	2,170,327	2,170,327	367,700
Principal payments received	-	25,852	-	-	-	25,852	175,072
Rentals and leases	648,210	-	-	-	42,418	690,628	836,895
Donations	38,645	6,367	2,315	-	-	47,327	136,241
Interest	-	3,512	-	-	-	3,512	4,004
Miscellaneous	549,485	113,606	83,963	-	-	747,054	839,079
total miscellaneous	1,236,340	149,337	86,278	-	2,212,745	3,684,700	2,358,991
Total revenues	8,922,716	4,128,846	86,278	229,417	2,696,025	16,063,282	15,321,714
EXPENDITURES:							
Current:							
General government	567,162	1,297,548	-	6,425	33	1,871,168	1,361,600
Economic development	75,255	-	169,887	-	-	245,142	66,212
Public safety	-	103,420	-	-	-	103,420	54,476
Public works and engineering	453,675	-	-	-	-	453,675	337,488
Cultural and recreational	3,015,668	-	30,573	-	-	3,046,241	2,728,080
Library	1,959,079	-	-	-	-	1,959,079	1,934,357
Streets and highways	-	-	-	-	582,771	582,771	21,399
Transportation	-	2,802,865	-	-	-	2,802,865	2,811,530
Airport	2,451,360	-	-	-	286,781	2,738,141	916,662
Community services	-	-	14,899	-	-	14,899	101,500
Total current	8,522,199	4,203,833	215,359	6,425	869,585	13,817,401	10,333,304
Capital outlay	266,953	410,625	-	-	2,180,145	2,857,723	2,596,064
Debt service:							
Principal	-	-	-	185,000	-	185,000	185,000
Interest	-	-	-	30,923	-	30,923	35,550
Trustee fees	-	-	-	1,000	-	1,000	1,000
Total debt service	-	-	-	216,923	-	216,923	221,550
Total expenditures	8,789,152	4,614,458	215,359	223,348	3,049,730	16,892,047	13,150,918
EXCESS REVENUES OR (EXPENDITURES)	133,564	(485,612)	(129,081)	6,069	(353,705)	(828,765)	2,170,796
OTHER FINANCING SOURCES/(USES):							
Proceeds from sale of assets	8,334	37,705	-	-	-	46,039	2,511
Transfers in	714,808	634,493	30,000	-	262,792	1,642,093	1,910,757
Transfers out	(726,639)	(263,311)	(5,005)	-	(2)	(994,957)	(960,563)
Total other financing sources/(uses)	(3,497)	408,887	24,995	-	262,790	693,175	952,705
NET CHANGE IN FUND BALANCE	130,067	(76,725)	(104,086)	6,069	(90,915)	(135,590)	3,123,501
FUND BALANCE - Beginning	9,725,838	825,820	504,140	53,303	1,827,323	12,936,424	9,795,316
Prior period restatement	-	-	-	-	-	-	17,607
FUND BALANCE - Ending	\$ 9,855,905	\$ 749,095	\$ 400,054	\$ 59,372	\$ 1,736,408	\$ 12,800,834	\$ 12,936,424

NON-MAJOR SPECIAL REVENUE FUNDS

To account for the source and utilization of specific resources because of state or local mandates for which general fund accounting does not provide adequate disclosure. These funds are subdivided by funding sources; those funds funded by property taxes, by grants, by revenue sources other than property taxes or grants, and those with designated or reserved fund balances.

Property Tax Funded

Recreation Fund
Cemetery Fund
Airport Fund
Library Fund

Funded from Other Sources

Business Improvement District Fund
Environmental Science Fund
Emergency Repair Fund
Capital Acquisition Fund

Grant Funded

Public Rural Transportation Fund
Public Urban Transportation Fund
CDBG Entitlement Fund
Police Grant Fund

Designated Funds

EIDC Revolving Loan Fund
CDR Loan Fund
Zoo Animal Fund
Chief Theater Fund
Sidewalk Loan Fund
Property Abatement Fund
Façade Loan Fund
Parks and Recreation Development Fund

Property Tax Funded Non-Major Special Revenue Funds

Recreation Fund	This fund accounts for the use of a property tax levy to provide for various city-wide recreation programs including; softball, basketball, cross country skiing, outdoor swimming, and the recreation center activities. Other major revenue sources for this fund are user fees. By Idaho State Code 50-303, the property tax levy may not exceed <u>.0006%</u> of market value.
Cemetery Fund	Property taxes levied for the operation of the municipal cemetery are accounted for in this fund. Other revenue sources include plot sales and internment fees. By Idaho State Code 50-320, the property tax levy may not exceed <u>.0004%</u> of market value.
Airport Fund	The property tax levied for the operation of the municipal airport is exceeded by other revenue sources including rental and landing fees. By Idaho State Code 50-321, the property tax levy may not exceed <u>.0004%</u> of market value.
Library Fund	Idaho State code 33-2603 mandates that the City may, upon request, levy property taxes to support the operation of a municipal library. The Library Board of Directors sets the budget, which the council approves, then the council sets the levy. Other revenue includes book fines and fees. The property tax levy may not exceed <u>.001%</u> of market value.

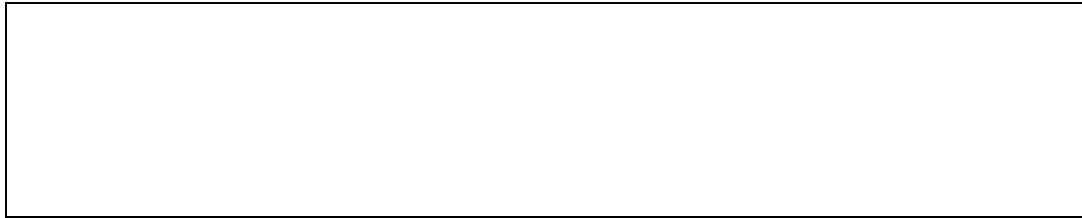
Non-Major Special Revenue Funds Funded from Other Sources

Business Improvement District Fund	The owners of the downtown business district elected to assess themselves a district improvement special assessment fee. The City collects the fee and remits it to the Old Town Merchants Association. The association has a contract with the City to operate the District.
Environmental Science Fund	This fund supports the activity related to the storm water engineering function and the activity related to obtaining the permits regulated by the Environmental Protection Agency. These activities are funded with interfund revenues and Inter-agency fees on joint projects.
Emergency Repair Fund	The cost of emergency repairs over amounts budgeted in the funds is paid here. These activities are funded with interfund revenues.
Capital Acquisition	This fund accumulates monies transferred from other funds for major capital purchases.

CITY OF POCA TELLO

OTHER NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
ASSETS:				
Cash	\$ 704,434	\$ 470,115	\$ 3,504,019	\$ 717,323
Prepaid	236	-	-	-
Receivables:				
<i>Special assessments</i>	-	-	-	-
<i>Property taxes</i>	34,536	3,876	23,078	43,481
<i>Accounts receivable</i>	61,824	51,805	68,459	-
<i>Employee receivable</i>	240	-	-	-
<i>Grant Receivable</i>	-	-	128,348	-
<i>Due from other funds</i>	-	-	-	-
<i>Total receivables</i>	<u>96,600</u>	<u>55,681</u>	<u>219,885</u>	<u>43,481</u>
<i>Total assets</i>	<u>\$ 801,270</u>	<u>\$ 525,796</u>	<u>\$ 3,723,904</u>	<u>\$ 760,804</u>
LIABILITIES:				
Accounts payable	\$ 78,665	\$ 27,603	\$ 305,695	\$ 50,883
Payroll, payroll taxes and benefits payable	45,270	11,474	24,390	43,572
Due to other funds	-	-	-	-
<i>Total liabilities</i>	<u>123,935</u>	<u>39,077</u>	<u>330,085</u>	<u>94,455</u>
DEFERRED INFLOW OF RESOURCES:				
Unavailable revenue-property taxes	30,490	3,423	20,375	38,387
Unavailable revenue-accounts and loans receivable	7,195	2,285	37,960	1,575
<i>Totals deferred inflow of resources</i>	<u>37,685</u>	<u>5,708</u>	<u>58,335</u>	<u>39,962</u>
FUND BALANCE:				
Restricted - Special revenue	-	-	-	-
Assigned	-	-	-	-
Committed - Special revenue	639,650	481,011	3,335,484	626,387
<i>Fund balance</i>	<u>639,650</u>	<u>481,011</u>	<u>3,335,484</u>	<u>626,387</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 801,270</u>	<u>\$ 525,796</u>	<u>\$ 3,723,904</u>	<u>\$ 760,804</u>



Business Improvement District Fund	Emergency Repair Fund	Science And Environment Fund	Capital Improvement Fund	2022 Totals	2021 Totals
\$ -	\$ 468,325	\$ 396,055	\$ 3,985,047	\$ 10,245,318	\$ 9,610,231
-	-	-	-	236	575
55,967	-	-	-	55,967	71,224
-	-	-	9,725	114,696	132,707
-	-	21,848	-	203,936	141,830
-	-	-	-	240	240
-	-	-	-	128,348	292,561
-	-	-	-	-	-
<u>55,967</u>	<u>-</u>	<u>21,848</u>	<u>9,725</u>	<u>503,187</u>	<u>638,562</u>
<u>\$ 55,967</u>	<u>\$ 468,325</u>	<u>\$ 417,903</u>	<u>\$ 3,994,772</u>	<u>\$ 10,748,741</u>	<u>\$ 10,249,368</u>
\$ 186	\$ -	\$ 88,247	\$ 530	\$ 551,809	\$ 92,120
-	-	6,299	-	131,005	219,510
<u>146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146</u>	<u>-</u>
<u>332</u>	<u>-</u>	<u>94,546</u>	<u>530</u>	<u>682,960</u>	<u>311,630</u>
-	-	-	8,882	101,557	117,862
<u>54,040</u>	<u>-</u>	<u>4,360</u>	<u>904</u>	<u>108,319</u>	<u>94,038</u>
<u>54,040</u>	<u>-</u>	<u>4,360</u>	<u>9,786</u>	<u>209,876</u>	<u>211,900</u>
820	-	-	-	820	820
-	-	-	1,346,012	1,346,012	-
<u>775</u>	<u>468,325</u>	<u>318,997</u>	<u>2,638,444</u>	<u>8,509,073</u>	<u>9,725,018</u>
<u>1,595</u>	<u>468,325</u>	<u>318,997</u>	<u>3,984,456</u>	<u>9,855,905</u>	<u>9,725,838</u>
<u>\$ 55,967</u>	<u>\$ 468,325</u>	<u>\$ 417,903</u>	<u>\$ 3,994,772</u>	<u>\$ 10,748,741</u>	<u>\$ 10,249,368</u>

CITY OF POCA TELLO

OTHER NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 1,479,684	\$ 162,000	\$ 986,223	\$ 1,874,863
<i>Special assessments</i>	-	-	-	-
<i>Franchise taxes</i>	-	-	-	-
<i>Total taxes</i>	<u>1,479,684</u>	<u>162,000</u>	<u>986,223</u>	<u>1,874,863</u>
Intergovernmental:				
<i>Grants</i>	-	-	1,119,345	-
<i>Total intergovernmental</i>	<u>-</u>	<u>-</u>	<u>1,119,345</u>	<u>-</u>
Charges for services:				
<i>Other charges for services</i>	1,474,728	461,532	57,254	-
<i>Total charges for services</i>	<u>1,474,728</u>	<u>461,532</u>	<u>57,254</u>	<u>-</u>
Miscellaneous:				
<i>Donations</i>	25,023	-	-	2,622
<i>Rentals and leases</i>	14,211	-	633,999	-
<i>Other miscellaneous</i>	32,809	1,177	12,180	18,148
<i>Total miscellaneous</i>	<u>72,043</u>	<u>1,177</u>	<u>646,179</u>	<u>20,770</u>
<i>Total revenue</i>	<u>3,026,455</u>	<u>624,709</u>	<u>2,809,001</u>	<u>1,895,633</u>
EXPENDITURES:				
Current:				
<i>General government</i>	-	496,156	-	-
<i>Public works and engineering</i>	-	-	-	-
<i>Cultural & recreational</i>	3,015,668	-	-	-
<i>Community services</i>	-	-	-	-
<i>Economic development</i>	-	-	-	-
<i>Library</i>	-	-	-	1,959,079
<i>Airport</i>	-	-	2,451,360	-
<i>Total current</i>	<u>3,015,668</u>	<u>496,156</u>	<u>2,451,360</u>	<u>1,959,079</u>
Capital outlay	41,231	-	28,071	-
<i>Total expenditures</i>	<u>3,056,899</u>	<u>496,156</u>	<u>2,479,431</u>	<u>1,959,079</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(30,444)</u>	<u>128,553</u>	<u>329,570</u>	<u>(63,446)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Proceeds from the sale of city assets</i>	4,446	1,687	-	2,201
<i>Transfers in</i>	-	5,370	-	-
<i>Transfers out</i>	(5,621)	(1,583)	(2,702)	(4,840)
<i>Total other financing sources/(uses)</i>	<u>(1,175)</u>	<u>5,474</u>	<u>(2,702)</u>	<u>(2,639)</u>
NET CHANGE IN FUND BALANCE	<u>(31,619)</u>	<u>134,027</u>	<u>326,868</u>	<u>(66,085)</u>
FUND BALANCE - Beginning	671,269	346,984	3,008,616	692,472
<i>Prior period restatement</i>	-	-	-	-
FUND BALANCE - Ending	<u>\$ 639,650</u>	<u>\$ 481,011</u>	<u>\$ 3,335,484</u>	<u>\$ 626,387</u>



<u>Business Improvement District Fund</u>	<u>Emergency Repair Fund</u>	<u>Science And Environment Fund</u>	<u>Capital Improvement Fund</u>	<u>2022 Totals</u>	<u>2021 Totals</u>
\$ -	\$ -	\$ -	\$ 18,109	\$ 4,520,879	\$ 5,454,127
52,638	-	-	-	52,638	90,424
-	-	-	-	-	-
<u>52,638</u>	<u>-</u>	<u>-</u>	<u>18,109</u>	<u>4,573,517</u>	<u>5,544,551</u>
-	-	-	-	1,119,345	1,287,357
-	-	-	-	1,119,345	1,287,357
-	-	-	-	1,993,514	1,693,582
-	-	-	-	1,993,514	1,693,582
-	-	11,000	-	38,645	93,549
-	-	-	-	648,210	795,868
-	-	485,171	-	549,485	551,822
-	-	496,171	-	1,236,340	1,441,239
<u>52,638</u>	<u>-</u>	<u>496,171</u>	<u>18,109</u>	<u>8,922,716</u>	<u>9,966,729</u>
-	798	-	70,208	567,162	522,173
-	-	453,675	-	453,675	337,488
-	-	-	-	3,015,668	2,563,866
-	-	-	-	-	-
75,255	-	-	-	75,255	66,212
-	-	-	-	1,959,079	1,934,357
-	-	-	-	2,451,360	867,251
<u>75,255</u>	<u>798</u>	<u>453,675</u>	<u>70,208</u>	<u>8,522,199</u>	<u>6,291,347</u>
-	-	197,651	-	266,953	1,602,178
<u>75,255</u>	<u>798</u>	<u>651,326</u>	<u>70,208</u>	<u>8,789,152</u>	<u>7,893,525</u>
<u>(22,617)</u>	<u>(798)</u>	<u>(155,155)</u>	<u>(52,099)</u>	<u>133,564</u>	<u>2,073,204</u>
-	-	-	-	8,334	2,511
-	100,000	-	609,438	714,808	1,021,841
-	-	(5,701)	(706,192)	(726,639)	(20,447)
-	<u>100,000</u>	<u>(5,701)</u>	<u>(96,754)</u>	<u>(3,497)</u>	<u>1,003,905</u>
(22,617)	99,202	(160,856)	(148,853)	130,067	3,077,109
24,212	369,123	479,853	4,133,309	9,725,838	6,631,122
-	-	-	-	-	17,607
<u>\$ 1,595</u>	<u>\$ 468,325</u>	<u>\$ 318,997</u>	<u>\$ 3,984,456</u>	<u>\$ 9,855,905</u>	<u>\$ 9,725,838</u>

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Property taxes</i>	\$ 1,472,326	\$ 1,472,326	\$ 1,479,684	\$ 7,358
<i>Charges for service</i>	1,304,338	1,304,338	1,474,728	170,390
<i>Rentals and leases</i>	14,550	14,550	14,211	(339)
<i>Donations</i>	24,090	24,090	25,023	933
<i>Miscellaneous</i>	8,670	8,670	32,809	24,139
<i>Total revenues</i>	<u>2,823,974</u>	<u>2,823,974</u>	<u>3,026,455</u>	<u>202,481</u>
EXPENDITURES:				
<i>Current</i>				
<i>Cultural and recreational</i>	2,730,464	2,880,464	3,015,668	(135,204)
<i>Capital outlay</i>	110,850	130,087	41,231	88,856
<i>Total expenditures</i>	<u>2,841,314</u>	<u>3,010,551</u>	<u>3,056,899</u>	<u>(46,348)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(17,340)</u>	<u>(186,577)</u>	<u>(30,444)</u>	<u>156,133</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	4,446	4,446
<i>Transfers in</i>	-	-	-	-
<i>Transfers out</i>	(11,560)	(11,560)	(5,621)	5,939
<i>Total other financing sources/(uses)</i>	<u>(11,560)</u>	<u>(11,560)</u>	<u>(1,175)</u>	<u>10,385</u>
NET CHANGE IN FUND BALANCE	\$ <u>(28,900)</u>	\$ <u>(198,137)</u>	(31,619)	\$ <u>166,518</u>
FUND BALANCE - Beginning			<u>671,269</u>	
FUND BALANCE - Ending			\$ <u><u>639,650</u></u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Property taxes</i>	\$ 160,903	\$ 160,903	\$ 162,000	\$ 1,097
<i>Charges for service</i>	360,000	360,000	461,532	101,532
<i>Miscellaneous</i>	2,600	2,600	1,177	(1,423)
<i>Total revenues</i>	<u>523,503</u>	<u>523,503</u>	<u>624,709</u>	<u>101,206</u>
EXPENDITURES:				
<i>Current</i>				
<i>General government</i>	525,644	610,644	496,156	114,488
<i>Capital outlay</i>	10,000	10,000	-	10,000
<i>Total expenditures</i>	<u>535,644</u>	<u>620,644</u>	<u>496,156</u>	<u>124,488</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(12,141)</u>	<u>(97,141)</u>	<u>128,553</u>	<u>225,694</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	-	-	5,370	5,370
<i>Sale of city property</i>	-	-	1,687	1,687
<i>Transfers out</i>	(1,583)	(1,583)	(1,583)	-
<i>Total other financing sources/(uses)</i>	<u>(1,583)</u>	<u>(1,583)</u>	<u>5,474</u>	<u>7,057</u>
NET CHANGE IN FUND BALANCE	<u>\$ (13,724)</u>	<u>\$ (98,724)</u>	<u>134,027</u>	<u>\$ 232,751</u>
FUND BALANCE - Beginning			<u>346,984</u>	
FUND BALANCE - Ending			<u>\$ 481,011</u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Property taxes</i>	\$ 981,028	\$ 981,028	\$ 986,223	\$ 5,195
<i>Rentals and leases</i>	617,488	617,488	633,999	16,511
<i>Charges for service</i>	124,677	124,677	57,254	(67,423)
<i>Grants</i>	250,000	250,000	1,119,345	869,345
<i>Miscellaneous</i>	1,700	1,700	12,180	10,480
<i>Total revenues</i>	<u>1,974,893</u>	<u>1,974,893</u>	<u>2,809,001</u>	<u>834,108</u>
EXPENDITURES:				
<i>Current</i>				
<i>Airport</i>	1,987,389	1,987,389	2,451,360	(463,971)
<i>Capital outlay</i>	-	-	28,071	(28,071)
<i>Total expenditures</i>	<u>1,987,389</u>	<u>1,987,389</u>	<u>2,479,431</u>	<u>(492,042)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(12,496)</u>	<u>(12,496)</u>	<u>329,570</u>	<u>342,066</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers out</i>	(2,702)	(2,702)	(2,702)	-
<i>Total other financing sources/(uses)</i>	<u>(2,702)</u>	<u>(2,702)</u>	<u>(2,702)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (15,198)</u>	<u>\$ (15,198)</u>	<u>326,868</u>	<u>\$ 342,066</u>
FUND BALANCE - Beginning			<u>3,008,616</u>	
Prior period restatement			-	
FUND BALANCE - Ending			<u>\$ 3,335,484</u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Property taxes</i>	\$ 1,853,397	\$ 1,853,397	\$ 1,874,863	\$ 21,466
<i>Intergovernmental</i>				
<i>Grants</i>	-	-	-	-
<i>Charges for service</i>	-	-	-	-
<i>Donations</i>	300	300	2,622	2,322
<i>Interest</i>	-	-	-	-
<i>Miscellaneous</i>	37,009	37,009	18,148	(18,861)
<i>Total revenues</i>	<u>1,890,706</u>	<u>1,890,706</u>	<u>1,895,633</u>	<u>4,927</u>
EXPENDITURES:				
<i>Current</i>				
<i>Library</i>	<u>1,919,514</u>	<u>1,919,514</u>	<u>1,959,079</u>	<u>(39,565)</u>
<i>Total expenditures</i>	<u>1,919,514</u>	<u>1,919,514</u>	<u>1,959,079</u>	<u>(39,565)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(28,808)</u>	<u>(28,808)</u>	<u>(63,446)</u>	<u>(34,638)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	2,201	2,201
<i>Transfers out</i>	<u>(4,840)</u>	<u>(4,840)</u>	<u>(4,840)</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>(4,840)</u>	<u>(4,840)</u>	<u>(2,639)</u>	<u>2,201</u>
NET CHANGE IN FUND BALANCE	\$ <u>(33,648)</u>	\$ <u>(33,648)</u>	(66,085)	\$ <u>(32,437)</u>
FUND BALANCE - Beginning			<u>692,472</u>	
FUND BALANCE - Ending			\$ <u><u>626,387</u></u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
<i>Taxes</i>			
<i>Special assessments</i>	\$ 100,000	\$ 52,638	\$ (47,362)
<i>Total revenues</i>	<u>100,000</u>	<u>52,638</u>	<u>(47,362)</u>
EXPENDITURES:			
<i>Current</i>			
<i>Economic development</i>	100,000	75,255	24,745
<i>Total expenditures</i>	<u>100,000</u>	<u>75,255</u>	<u>24,745</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	(22,617)	\$ <u>(22,617)</u>
FUND BALANCE - Beginning		<u>24,212</u>	
FUND BALANCE - Ending		\$ <u>1,595</u>	

CITY OF POCA TELLO

**EMERGENCY REPAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Total revenues</i>	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
<i>Current</i>				
<i>General government</i>	98,154	98,154	798	97,356
<i>Capital outlay</i>	100,000	100,000	-	100,000
<i>Total expenditures</i>	<u>198,154</u>	<u>198,154</u>	<u>798</u>	<u>197,356</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(198,154)</u>	<u>(198,154)</u>	<u>(798)</u>	<u>197,356</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	100,000	100,000	100,000	-
<i>Total other financing sources/(uses)</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(98,154)</u>	\$ <u>(98,154)</u>	99,202	\$ <u>197,356</u>
FUND BALANCE - Beginning			<u>369,123</u>	
FUND BALANCE - Ending			\$ <u><u>468,325</u></u>	

CITY OF POCA TELLO

**SCIENCE AND ENVIRONMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Donations</i>	\$ -	\$ -	\$ 11,000	\$ 11,000
<i>Miscellaneous</i>	385,688	385,688	485,171	
<i>Total revenues</i>	<u>385,688</u>	<u>385,688</u>	<u>496,171</u>	<u>11,000</u>
EXPENDITURES:				
<i>Current</i>				
<i>Public works and engineering</i>	387,471	1,071,295	453,675	617,620
<i>Capital outlay</i>	-	-	197,651	(197,651)
<i>Total expenditures</i>	<u>387,471</u>	<u>1,071,295</u>	<u>651,326</u>	<u>419,969</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(1,783)</u>	<u>(685,607)</u>	<u>(155,155)</u>	<u>530,452</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers out</i>	(5,701)	(5,701)	(5,701)	-
<i>Total other financing sources/(uses)</i>	<u>(5,701)</u>	<u>(5,701)</u>	<u>(5,701)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(7,484)</u>	\$ <u>(691,308)</u>	(160,856)	\$ <u>530,452</u>
FUND BALANCE - Beginning			<u>479,853</u>	
FUND BALANCE - Ending			\$ <u>318,997</u>	

CITY OF POCA TELLO

**CAPITAL IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Property taxes</i>	\$ -	\$ -	\$ 18,109	\$ 18,109
<i>Donations</i>	-	-	-	-
<i>Miscellaneous</i>	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>18,109</u>	<u>18,109</u>
EXPENDITURES:				
<i>General government</i>	-	-	70,208	(70,208)
<i>Capital outlay</i>	<u>372,000</u>	<u>372,000</u>	<u>-</u>	<u>372,000</u>
<i>Total expenditures</i>	<u>372,000</u>	<u>372,000</u>	<u>70,208</u>	<u>301,792</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(372,000)</u>	<u>(372,000)</u>	<u>(52,099)</u>	<u>(283,683)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	36,000	36,000	609,438	573,438
<i>Transfers out</i>	<u>-</u>	<u>-</u>	<u>(706,192)</u>	<u>(706,192)</u>
<i>Total other financing sources/(uses)</i>	<u>36,000</u>	<u>36,000</u>	<u>(96,754)</u>	<u>(132,754)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (336,000)</u>	<u>\$ (336,000)</u>	<u>(148,853)</u>	<u>\$ (416,437)</u>
FUND BALANCE - Beginning			<u>4,133,309</u>	
FUND BALANCE - Ending			<u>\$ 3,984,456</u>	

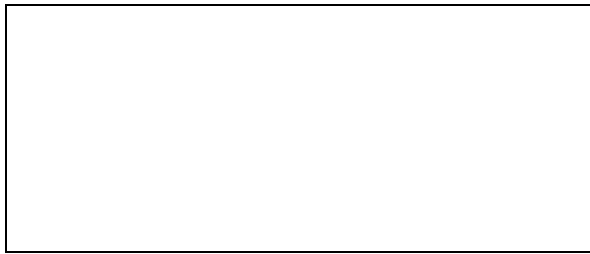
Grant Funded Non-Major Special Revenue

Public Transportation Rural Fund	The activities of the city's rural transit bus system are accounted for in this fund. The State Department of Transportation provides funding for the rural system.
Public Transportation Urban Fund	The activities of the city's urban transit bus system are accounted for in this fund. Primary funding for the urban activities are operating grants from the Federal Department of Transportation.
CDBG Entitlement Fund	Monies received from the Federal Department of Housing and Urban Development under their Community Development Block Grant program are accounted for in this fund. Some program revenue from the repayment of urban renewal loans are also deposited here. These funds are spent under the guidelines of the City's annual program as approved by the City Council.
Police Grant Fund	This fund records the cost of various grant funded police activities. Funding is provided by Federal Department of Justice grants and State grants.
Airport Infrastructure Fund	This fund accounts for activities to improve the airport infrastructure for water, sewer, rail, and power to facilitate economic growth. Funding is provided by grants.

CITY OF POCA TELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	Public Rural Trans- portation Fund	Public Urban Trans- portation Fund	CDBG Entitlement Funds
ASSETS:			
Cash	\$ 664,534	\$ 100	\$ -
Receivables:			
<i>Grants</i>	120,223	263,204	199,387
<i>Notes</i>	-	-	850,861
<i>Accounts receivable</i>	3,652	16,896	423
<i>Due from other funds</i>	-	-	-
<i>Interest receivable</i>	-	-	5,516
<i>Total receivables</i>	<u>123,875</u>	<u>280,100</u>	<u>1,056,187</u>
<i>Total assets</i>	<u>\$ 788,409</u>	<u>\$ 280,200</u>	<u>\$ 1,056,187</u>
LIABILITIES:			
<i>Accounts payable</i>	\$ 14,879	\$ 34,990	\$ 52,869
<i>Payroll taxes and benefits payable</i>	19,181	51,221	11,186
<i>Due to other funds</i>	-	123,988	343,309
<i>Total liabilities</i>	<u>34,060</u>	<u>210,199</u>	<u>407,364</u>
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	600	8,660	840,694
Unavailable revenue-grant receivables	-	-	-
<i>Totals deferred inflow of resources</i>	<u>600</u>	<u>8,660</u>	<u>840,694</u>
FUND BALANCE:			
Restricted -Special Revenue	753,749	-	(191,871)
Unassigned -Special Revenue	-	61,341	-
<i>Total fund balance</i>	<u>753,749</u>	<u>61,341</u>	<u>(191,871)</u>
<i>Total liabilities, deferred inflows, and fund balance</i>	<u>\$ 788,409</u>	<u>\$ 280,200</u>	<u>\$ 1,056,187</u>



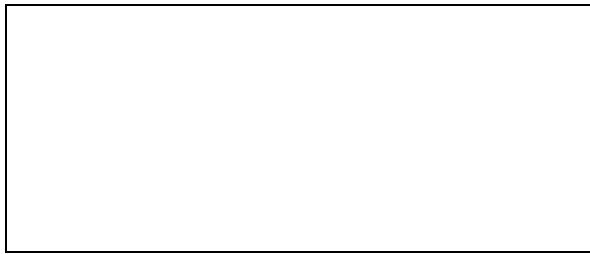
Police Grant Fund	2022 Totals	2021 Totals
\$ 162,576	\$ 827,210	\$ 814,044
-	582,814	460,055
-	850,861	874,570
-	20,971	25,701
-	-	-
-	5,516	5,539
-	1,460,162	1,365,865
\$ <u>162,576</u>	\$ <u>2,287,372</u>	\$ <u>2,179,909</u>
\$ 36,700	\$ 139,438	\$ 112,993
-	81,588	115,757
-	467,297	293,561
<u>36,700</u>	<u>688,323</u>	<u>522,311</u>
-	849,954	831,778
-	-	-
-	849,954	831,778
125,876	687,754	849,422
-	61,341	(23,602)
<u>125,876</u>	<u>749,095</u>	<u>825,820</u>
\$ <u>162,576</u>	\$ <u>2,287,372</u>	\$ <u>2,179,909</u>

CITY OF POCA TELLO

**NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021**

	Public Rural Trans- portation Fund	Public Urban Trans- portation Fund	CDBG Entitlement Funds
REVENUES:			
Intergovernmental			
<i>Grants</i>	\$ 664,546	\$ 1,736,076	\$ 1,059,638
Charges for services			
<i>Program charges</i>	278,243	200,324	-
Miscellaneous:			
<i>Principal payments received</i>	-	-	25,852
<i>Interest</i>	-	-	3,512
<i>Donations</i>	6,367	-	-
<i>Other miscellaneous</i>	8,634	19,505	58,184
Total miscellaneous	15,001	19,505	87,548
Total revenue	957,790	1,955,905	1,147,186
EXPENDITURES:			
Current:			
Transportation	967,773	1,835,092	-
General government	-	-	1,297,548
Public safety	-	-	-
Total current	967,773	1,835,092	1,297,548
Capital outlay	-	410,625	-
Total expenditures	967,773	2,245,717	1,297,548
EXCESS REVENUES OR (EXPENDITURES)	(9,983)	(289,812)	(150,362)
OTHER FINANCING SOURCES/(USES):			
Proceeds from sale of assets	6,746	1,234	-
Transfers in	-	634,493	-
Transfers out	(2,339)	(260,972)	-
Total other financing sources/(uses)	4,407	374,755	-
NET CHANGE IN FUND BALANCE	(5,576)	84,943	(150,362)
FUND BALANCE - beginning	759,325	(23,602)	(41,509)
FUND BALANCE - ending	\$ 753,749	\$ 61,341	\$ (191,871)



Police Grant Fund	2022 Totals	2021 Totals
\$ 40,682	\$ 3,500,942	\$ 2,939,353
-	478,567	605,311
-	25,852	104,304
-	3,512	4,003
-	6,367	7,683
27,283	113,606	205,880
27,283	149,337	321,870
67,965	4,128,846	3,866,534
-	2,802,865	2,811,530
-	1,297,548	833,460
103,420	103,420	54,476
103,420	4,203,833	3,699,466
-	410,625	-
103,420	4,614,458	3,699,466
(35,455)	(485,612)	167,068
29,725	37,705	-
-	634,493	46,235
-	(263,311)	(29,275)
29,725	408,887	16,960
(5,730)	(76,725)	184,028
131,606	825,820	641,792
\$ 125,876	\$ 749,095	\$ 825,820

CITY OF POCA TELLO

**PUBLIC RURAL TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 1,127,014	\$ 1,127,014	\$ 664,546	\$ (462,468)
<i>Charges for service</i>	333,950	333,950	278,243	(55,707)
<i>Donations</i>	7,500	7,500	6,367	(1,133)
<i>Miscellaneous</i>	12,000	12,000	8,634	(3,366)
<i>Total revenues</i>	<u>1,480,464</u>	<u>1,480,464</u>	<u>957,790</u>	<u>(522,674)</u>
EXPENDITURES:				
<i>Current</i>				
<i>Transportation</i>	1,143,707	1,143,707	967,773	175,934
<i>Capital outlay</i>	187,500	225,000	-	225,000
<i>Total expenditures</i>	<u>1,331,207</u>	<u>1,368,707</u>	<u>967,773</u>	<u>400,934</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>149,257</u>	<u>111,757</u>	<u>(9,983)</u>	<u>(121,740)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	6,746	6,746
<i>Transfers out</i>	(2,339)	(2,339)	(2,339)	-
<i>Total other financing sources/(uses)</i>	<u>(2,339)</u>	<u>(2,339)</u>	<u>4,407</u>	<u>6,746</u>
NET CHANGE IN FUND BALANCE	<u>\$ 146,918</u>	<u>\$ 109,418</u>	<u>(5,576)</u>	<u>\$ (114,994)</u>
FUND BALANCE - Beginning			<u>759,325</u>	
FUND BALANCE - Ending			<u>\$ 753,749</u>	

CITY OF POCA TELLO

**PUBLIC URBAN TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 2,085,232	\$ 2,085,232	\$ 1,736,076	\$ (349,156)
<i>Charges for service</i>	455,036	455,036	200,324	(254,712)
<i>Miscellaneous</i>	11,400	11,400	19,505	8,105
<i>Total revenues</i>	<u>2,551,668</u>	<u>2,551,668</u>	<u>1,955,905</u>	<u>(595,763)</u>
EXPENDITURES:				
<i>Current</i>				
<i>Transportation</i>	2,393,679	2,393,679	1,835,092	558,587
<i>Capital outlay</i>	738,500	829,500	410,625	418,875
<i>Total expenditures</i>	<u>3,132,179</u>	<u>3,223,179</u>	<u>2,245,717</u>	<u>977,462</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(580,511)</u>	<u>(671,511)</u>	<u>(289,812)</u>	<u>381,699</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	1,234	1,234
<i>Transfers in</i>	508,529	508,529	634,493	125,964
<i>Transfers out</i>	(24,687)	(24,687)	(260,972)	(236,285)
<i>Total other financing sources/(uses)</i>	<u>483,842</u>	<u>483,842</u>	<u>374,755</u>	<u>(109,087)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (96,669)</u>	<u>\$ (187,669)</u>	84,943	<u>\$ 272,612</u>
FUND BALANCE - Beginning			<u>(23,602)</u>	
FUND BALANCE - Ending			<u>\$ 61,341</u>	

CITY OF POCA TELLO

**CDBG ENTITLEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 741,990	\$ 741,990	\$ 1,059,638	\$ 317,648
<i>Payments received on loans</i>	18,000	18,000	25,852	7,852
<i>Interest</i>	4,000	4,000	3,512	(488)
<i>Miscellaneous</i>	-	-	58,184	58,184
<i>Total revenues</i>	<u>763,990</u>	<u>763,990</u>	<u>1,147,186</u>	<u>383,196</u>
EXPENDITURES:				
Current				
<i>General government</i>	<u>1,749,857</u>	<u>1,749,857</u>	<u>1,297,548</u>	<u>452,309</u>
<i>Total expenditures</i>	<u>1,749,857</u>	<u>1,749,857</u>	<u>1,297,548</u>	<u>452,309</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(985,867)</u>	<u>(985,867)</u>	<u>(150,362)</u>	<u>835,505</u>
OTHER FINANCING SOURCES/(USES):				
Transfers out	-	-	-	-
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (985,867)</u>	<u>\$ (985,867)</u>	<u>(150,362)</u>	<u>\$ 835,505</u>
FUND BALANCE - Beginning			<u>(41,509)</u>	
FUND BALANCE - Ending			<u>\$ (191,871)</u>	

CITY OF POCA TELLO

**POLICE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 18,500	\$ 18,500	\$ 40,682	\$ 22,182
<i>Miscellaneous</i>	36,486	36,486	27,283	(9,203)
<i>Total revenues</i>	<u>54,986</u>	<u>54,986</u>	<u>67,965</u>	<u>12,979</u>
EXPENDITURES:				
Current				
<i>Public safety</i>	54,438	54,438	103,420	(48,982)
<i>Total expenditures</i>	<u>54,438</u>	<u>54,438</u>	<u>103,420</u>	<u>(48,982)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>548</u>	<u>548</u>	<u>(35,455)</u>	<u>(36,003)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	29,725	29,725
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>29,725</u>	<u>29,725</u>
NET CHANGE IN FUND BALANCE	<u>\$ 548</u>	<u>\$ 548</u>	<u>(5,730)</u>	<u>\$ (6,278)</u>
FUND BALANCE - Beginning			<u>131,606</u>	
FUND BALANCE - Ending			<u>\$ 125,876</u>	

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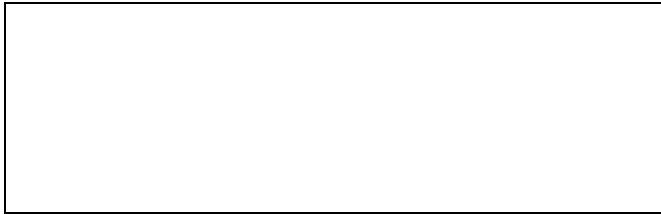
Designated Non-Major Special Revenue

EIDC Revolving Loan	This fund accounts for the activities of the City's commercial small business development loan program. The balances in this fund have been designated by the City Council for future small business loans. The program is managed by the Eastern Idaho Development Commission.
CDR Loan	The City's revolving residential rehabilitation loan program is accounted for in this fund. The balances in the fund have been designated by the City Council for future rehabilitation loans. Revenue is provided by repayment of existing loans.
Zoo Animal	Admission fees to the Zoo and donations to the Zoo are accounted for in this fund. The City Council has reserved the fund balance for zoo improvements.
Chief Theater	Insurance proceeds that were restitution for the destruction of the Chief Theater by fire are accounted for in this fund. The City Council has designated the fund balance for performing arts development in the City.
Hill-Vu Settlement	This fund accounts for the judicially mandated settlement payments to attorneys and water users as outlined in the settlement.
Property Abatement	This fund accounts for the activity related to property code enforcement and is funded with 2% of the building permit fees and code enforcement fines.
Facade Loan	This fund accounts for the activities of the City's facade loan program. Revenue for this fund is provided by the repayment of loans and the City Council has reserved the balance for future loans.

CITY OF POCA TELLO

NON-MAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	Chief Theater Fund	Hill-Vu Settlement Fund	EIDC Revolving Loan Fund	CDR Loan Fund	Zoo Animal Fund
ASSETS:					
Cash	\$ 44,903	\$ -	\$ -	\$ 55,960	\$ 2,313
Receivables:					
<i>Accounts receivable</i>	-	-	-	-	-
<i>Mortgages and loans</i>	-	-	-	27,023	-
<i>Total assets</i>	<u>\$ 44,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,983</u>	<u>\$ 2,313</u>
LIABILITIES:					
Accounts payable	\$ 159	\$ -	\$ -	\$ -	\$ -
<i>Total liabilities</i>	<u>159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES:					
Unavailable revenue-accounts and loans receivable	-	-	-	27,023	-
<i>Totals deferred inflow of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,023</u>	<u>-</u>
FUND BALANCE:					
Committed - special revenue	44,744	-	-	55,960	2,313
<i>Total fund balance</i>	<u>44,744</u>	<u>-</u>	<u>-</u>	<u>55,960</u>	<u>2,313</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 44,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,983</u>	<u>\$ 2,313</u>



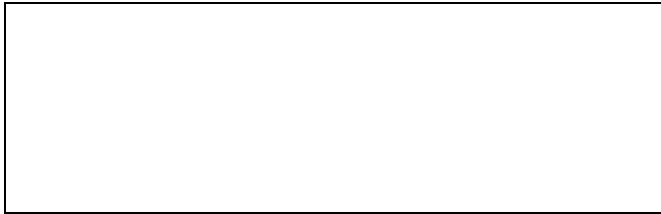
Facade Loan Fund	Property Abatement Fund	2022 Totals	2021 Totals
\$ 66,942	\$ 230,595	\$ 400,713	\$ 505,014
-	12,143	12,143	15,353
<u>42,303</u>	<u>-</u>	<u>69,326</u>	<u>703,762</u>
\$ <u><u>109,245</u></u>	\$ <u><u>242,738</u></u>	\$ <u><u>482,182</u></u>	\$ <u><u>1,224,129</u></u>
\$ 500	\$ -	\$ 659	\$ 874
<u>500</u>	<u>-</u>	<u>659</u>	<u>874</u>
<u>42,303</u>	<u>12,143</u>	<u>81,469</u>	<u>719,115</u>
<u>42,303</u>	<u>12,143</u>	<u>81,469</u>	<u>719,115</u>
<u>66,442</u>	<u>230,595</u>	<u>400,054</u>	<u>504,140</u>
<u>66,442</u>	<u>230,595</u>	<u>400,054</u>	<u>504,140</u>
\$ <u><u>109,245</u></u>	\$ <u><u>242,738</u></u>	\$ <u><u>482,182</u></u>	\$ <u><u>1,224,129</u></u>

CITY OF POCA TELLO

**NON-MAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021**

	Chief Theater Fund	Hill-Vu Settlement Fund	EIDC Revolving Loan Fund	CDR Loan Fund	Zoo Animal Fund
REVENUES:					
Miscellaneous:					
<i>Principal payments received</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Donations</i>	2,250	-	-	-	65
<i>Interest</i>	-	-	-	-	-
<i>Miscellaneous</i>	-	-	-	11,589	8,343
<i>Total miscellaneous</i>	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>11,589</u>	<u>8,408</u>
<i>Total revenues</i>	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>11,589</u>	<u>8,408</u>
EXPENDITURES:					
Current:					
<i>Economic development</i>	-	-	169,887	-	-
<i>General government</i>	-	-	-	-	-
<i>Cultural & recreational</i>	-	-	-	-	30,573
<i>Community services</i>	9,668	-	-	927	-
<i>Total current</i>	<u>9,668</u>	<u>-</u>	<u>169,887</u>	<u>927</u>	<u>30,573</u>
Capital outlay	-	-	-	-	-
<i>Total expenditures</i>	<u>9,668</u>	<u>-</u>	<u>169,887</u>	<u>927</u>	<u>30,573</u>
EXCESS REVENUES OR (EXPENDITURES)	(7,418)	-	(169,887)	10,662	(22,165)
OTHER FINANCING SOURCES/(USES):					
Transfers in	-	-	-	5,000	25,000
Transfers out	-	(5)	-	(5,000)	-
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCE	(7,418)	(5)	(169,887)	10,662	2,835
FUND BALANCE - Beginning	<u>52,162</u>	<u>5</u>	<u>169,887</u>	<u>45,298</u>	<u>(522)</u>
FUND BALANCE - Ending	<u>\$ 44,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,960</u>	<u>\$ 2,313</u>



Facade Loan Fund	Property Abatement Fund	2022 Totals	2021 Totals
\$ -	\$ -	\$ -	\$ 70,768
-	-	2,315	35,009
-	-	-	-
-	64,031	83,963	81,377
-	64,031	86,278	187,154
-	64,031	86,278	187,154
-	-	169,887	-
-	-	-	-
-	-	30,573	164,214
4,127	177	14,899	101,500
4,127	177	215,359	265,714
-	-	-	-
4,127	177	215,359	265,714
(4,127)	63,854	(129,081)	(78,560)
-	-	30,000	-
-	-	(5,005)	(910,841)
-	-	24,995	(910,841)
(4,127)	63,854	(104,086)	(989,401)
70,569	166,741	504,140	1,493,541
\$ 66,442	\$ 230,595	\$ 400,054	\$ 504,140

CITY OF POCA TELLO

CHIEF THEATRE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
REVENUES:				
<i>Miscellaneous</i>				
<i>Donations</i>	\$ -	\$ -	\$ 2,250	\$ 2,250
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,250</u>	<u>2,250</u>
EXPENDITURES:				
Current				
<i>Community service</i>	<u>10,638</u>	<u>10,638</u>	<u>9,668</u>	<u>970</u>
<i>Total expenditures</i>	<u>10,638</u>	<u>10,638</u>	<u>9,668</u>	<u>970</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,638)</u>	<u>\$ (10,638)</u>	<u>(7,418)</u>	<u>\$ 3,220</u>
FUND BALANCE - Beginning			<u>52,162</u>	
FUND BALANCE - Ending			<u>\$ 44,744</u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Miscellaneous</i>	- \$	- \$	- \$	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Current				
<i>Community services</i>	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES/(USES):				
Operating transfers out	-	-	(5)	(5)
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>(5)</u>
NET CHANGE IN FUND BALANCE	<u>- \$</u>	<u>-</u>	<u>(5) \$</u>	<u>(5)</u>
FUND BALANCE - Beginning			<u>5</u>	
FUND BALANCE - Ending			<u>\$ -</u>	

CITY OF POCATELLO

**EIDC REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Interest	\$ -	\$ -	\$ -
Miscellaneous:			
Loan payments received	-	-	-
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current			
<i>Economic development</i>	<u>300,000</u>	<u>169,887</u>	<u>130,113</u>
<i>Total expenditures</i>	<u>300,000</u>	<u>169,887</u>	<u>130,113</u>
NET CHANGE IN FUND BALANCE	\$ <u>(300,000)</u>	(169,887) \$	<u>130,113</u>
FUND BALANCE - Beginning		<u>169,887</u>	
FUND BALANCE - Ending		<u>\$ -</u>	

CITY OF POCA TELLO

**CDR LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Donations	\$ -	\$ -	\$ -
Miscellaneous	50,127	11,589	(38,538)
<i>Total revenues</i>	<u>50,127</u>	<u>11,589</u>	<u>(38,538)</u>
EXPENDITURES:			
Community service	80,409	927	79,482
Capital outlay	-	-	-
<i>Total expenditures</i>	<u>80,409</u>	<u>927</u>	<u>79,482</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(30,282)</u>	<u>10,662</u>	<u>40,944</u>
OTHER FINANCING SOURCES/(USES):			
Transfers in	-	5,000	5,000
Operating transfers out	-	(5,000)	(5,000)
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(30,282)</u>	10,662	\$ <u>40,944</u>
FUND BALANCE - Beginning		<u>45,298</u>	
FUND BALANCE - Ending		\$ <u>55,960</u>	

CITY OF POCA TELLO

**ZOO ANIMAL AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Donations</i>	\$ 3,500	\$ 3,500	\$ 65	\$ (3,435)
<i>Miscellaneous</i>	-	-	8,343	8,343
<i>Total revenues</i>	<u>3,500</u>	<u>3,500</u>	<u>8,408</u>	<u>4,908</u>
EXPENDITURES:				
Current				
<i>Recreation</i>	76	76	30,573	(30,497)
<i>Total current</i>	<u>76</u>	<u>76</u>	<u>30,573</u>	<u>(30,497)</u>
Capital outlay	20,816	45,816	-	45,816
<i>Total expenditures</i>	<u>20,892</u>	<u>45,892</u>	<u>30,573</u>	<u>15,319</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(17,392)</u>	<u>(42,392)</u>	<u>(22,165)</u>	<u>20,227</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	-	-	25,000	25,000
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (17,392)</u>	<u>\$ (42,392)</u>	<u>2,835</u>	<u>\$ 45,227</u>
FUND BALANCE - Beginning			<u>(522)</u>	
FUND BALANCE - Ending			<u>\$ 2,313</u>	

CITY OF POCA TELLO

FACADE REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current			
<i>Community services</i>	<u>72,682</u>	<u>4,127</u>	<u>68,555</u>
<i>Total expenditures</i>	<u>72,682</u>	<u>4,127</u>	<u>68,555</u>
NET CHANGE IN FUND BALANCE	<u>\$ (72,682)</u>	<u>(4,127)</u>	<u>\$ 68,555</u>
FUND BALANCE - Beginning		<u>70,569</u>	
FUND BALANCE - Ending		<u>\$ 66,442</u>	

CITY OF POCATELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
<i>Miscellaneous</i>	<u>115,000</u>	<u>64,031</u>	<u>(50,969)</u>
<i>Total revenues</i>	\$ <u>115,000</u>	\$ <u>64,031</u>	\$ <u>(50,969)</u>
EXPENDITURES:			
Current			
<i>Community services</i>	<u>115,833</u>	<u>177</u>	<u>115,656</u>
<i>Total expenditures</i>	<u>115,833</u>	<u>177</u>	<u>115,656</u>
NET CHANGE IN FUND BALANCE	\$ <u>(833)</u>	63,854	\$ <u>64,687</u>
FUND BALANCE - Beginning		<u>166,741</u>	
FUND BALANCE - Ending		\$ <u>230,595</u>	

Non-Major Debt Service Fund

To account for the accumulation and expenditure of funds specified by City ordinance or Bond Covenant provisions to be used for debt service payments.

CITY OF POCATELLO

**NON-MAJOR DEBT SERVICE FUND
BALANCE SHEET**

**AS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021**

	2022		2021
	Totals		Totals
ASSETS:			
Cash	\$ 64,484	\$	53,183
Receivables:			
<i>Property taxes</i>	<u>5,330</u>		<u>2,813</u>
<i>Total assets</i>	\$ <u><u>69,814</u></u>	\$	<u><u>55,996</u></u>
LIABILITIES:			
Accounts payable	\$ <u>5,531</u>	\$	<u>-</u>
<i>Total liabilities</i>	<u>5,531</u>		<u>-</u>
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-property taxes	<u>4,911</u>		<u>2,693</u>
<i>Totals deferred inflow of resources</i>	<u>4,911</u>		<u>2,693</u>
FUND BALANCE:			
Committed - Debt service	<u>59,372</u>		<u>53,303</u>
<i>Total reserves</i>	<u>59,372</u>		<u>53,303</u>
 <i>Total liabilities, deferred inflow of resources, and reserves</i>	\$ <u><u>69,814</u></u>	\$	<u><u>55,996</u></u>

CITY OF POCA TELLO

**NON-MAJOR DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021**

	2022	2021
	Totals	Totals
REVENUES:		
Property taxes	\$ 229,417	\$ 218,408
Interest	-	1
<i>Total revenues</i>	<u>229,417</u>	<u>218,409</u>
EXPENDITURES:		
Current:		
<i>General government</i>	6,425	5,936
Debt Service:		
<i>Principal</i>	185,000	185,000
<i>Interest</i>	30,923	35,550
<i>Trustee fees</i>	1,000	1,000
<i>Total debt service</i>	<u>216,923</u>	<u>221,550</u>
<i>Total expenditures</i>	<u>223,348</u>	<u>227,486</u>
 NET CHANGE IN FUND BALANCE	 6,069	 (9,077)
 FUND BALANCE - RESERVED FOR DEBT SERVICE - Beginning	 <u>53,303</u>	 <u>62,380</u>
 FUND BALANCE - RESERVED FOR DEBT SERVICE - Ending	 <u>\$ 59,372</u>	 <u>\$ 53,303</u>

CITY OF POCA TELLO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GAAP BASIS
DEBT SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Property taxes	\$ 227,894	\$ 229,417	\$ 1,523
Interest	-	-	-
<i>Total revenues</i>	<u>227,894</u>	<u>229,417</u>	<u>1,523</u>
EXPENDITURES:			
Current			
<i>Interfund charges</i>	<u>6,425</u>	<u>6,425</u>	<u>-</u>
<i>Total current</i>	<u>6,425</u>	<u>6,425</u>	<u>-</u>
Debt Service			
<i>Principal</i>	185,000	185,000	-
<i>Interest</i>	30,923	30,923	-
<i>Trustee fees</i>	<u>5,546</u>	<u>1,000</u>	<u>4,546</u>
<i>Total debt service</i>	<u>221,469</u>	<u>216,923</u>	<u>4,546</u>
<i>Total expenditures</i>	<u>227,894</u>	<u>223,348</u>	<u>4,546</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	6,069	\$ <u>6,069</u>
FUND BALANCE - Beginning		<u>53,303</u>	
FUND BALANCE - Ending		\$ <u>59,372</u>	

NON-MAJOR CAPITAL IMPROVEMENT FUNDS

To account for accumulation and expenditure of funds specified by City ordinance or Federal or State law to be used for various capital expenditures.

Financing is primarily provided through various State and Federal grants. Use of these funds is restricted and must be accounted for in a separate fund.

Street Federal Projects Fund	The construction costs of various street projects are accounted for in this fund. Funding is generally provided by State and Federal grants.
Street Improvement Fund	The construction costs of various street projects are accounted for in this fund. Funding is generally provided by transfers from the Street Fund.
Airport Improvement Fund	The costs of various airport improvement projects are accounted for in this fund. Funding is provided by Federal grants.
Fire Apparatus Capital Fund	This fund accumulates monies for the purchase of fire apparatus which requires long term planning.
Building Renovation Fund	This fund accumulates monies for major building renovations for the city facilities.
Street Capital Fund	This fund accumulates monies for the purchase of street equipment for the Street Department.

**NON-MAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING BALANCE SHEET**

**AS OF SEPTEMBER 30, 2022
With comparative total as of September 30, 2021**

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
ASSETS:			
Cash	\$ 810,950	\$ -	\$ -
Accounts receivable	58,694	3,934	8,890
Due from other funds	-	-	-
Grants receivable	-	-	645,093
<i>Total assets</i>	<u>\$ 869,644</u>	<u>\$ 3,934</u>	<u>\$ 653,983</u>
LIABILITIES:			
Accounts payable	\$ 116,331	\$ -	\$ 140,535
Due to other funds	-	-	298,589
<i>Total liabilities</i>	<u>116,331</u>	<u>-</u>	<u>439,124</u>
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	-	-	-
<i>Totals deferred inflow of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:			
Restricted - Capital improvements	-	-	214,859
Committed - Capital improvements	-	2	-
Unassigned - Capital improvements	753,313	3,932	-
<i>Fund balance</i>	<u>753,313</u>	<u>3,934</u>	<u>214,859</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 869,644</u>	<u>\$ 3,934</u>	<u>\$ 653,983</u>



Fire Apparatus Capital Fund	Building Renovation Fund	Street Capital Fund	2022 Totals	2021 Totals
\$ 249,207	\$ 287,693	\$ 227,402	\$ 1,575,252	\$ 1,712,404
-	-	-	71,518	21,352
-	-	-	-	-
-	-	-	645,093	146,099
<u>\$ 249,207</u>	<u>\$ 287,693</u>	<u>\$ 227,402</u>	<u>\$ 2,291,863</u>	<u>\$ 1,879,855</u>
\$ -	\$ -	\$ -	\$ 256,866	\$ 52,532
-	-	-	298,589	-
-	-	-	555,455	52,532
-	-	-	-	-
-	-	-	-	-
-	-	-	214,859	187,104
249,207	287,693	227,402	764,304	721,919
-	-	-	757,245	918,300
<u>249,207</u>	<u>287,693</u>	<u>227,402</u>	<u>1,736,408</u>	<u>1,827,323</u>
<u>\$ 249,207</u>	<u>\$ 287,693</u>	<u>\$ 227,402</u>	<u>\$ 2,291,863</u>	<u>\$ 1,879,855</u>

CITY OF POCA TELLO

NON-MAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
REVENUES:			
Charges for services			
<i>Passenger facility charges</i>	\$ -	\$ -	\$ 44,776
Intergovernmental			
<i>Grants</i>	-	-	438,504
Miscellaneous			
<i>Refunds and reimbursements</i>	154,992	3,934	2,011,401
<i>Rentals and leases</i>	-	-	-
<i>Donations</i>	-	-	-
<i>Total miscellaneous</i>	<u>154,992</u>	<u>3,934</u>	<u>2,011,401</u>
<i>Total revenues</i>	<u>154,992</u>	<u>3,934</u>	<u>2,494,681</u>
EXPENDITURES:			
Current:			
<i>Airport</i>	-	-	286,781
<i>General government</i>	-	-	-
<i>Streets and highways</i>	<u>582,771</u>	<u>-</u>	<u>-</u>
<i>Total current</i>	<u>582,771</u>	<u>-</u>	<u>286,781</u>
Capital outlay	-	-	2,180,145
<i>Total expenditures</i>	<u>582,771</u>	<u>-</u>	<u>2,466,926</u>
EXCESS REVENUES OR (EXPENDITURES)	(427,779)	3,934	27,755
OTHER FINANCING SOURCES/(USES):			
Transfers in	262,792	-	-
Transfers out	<u>-</u>	<u>(2)</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>262,792</u>	<u>(2)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(164,987)	3,932	27,755
FUND BALANCE - Beginning	<u>918,300</u>	<u>2</u>	<u>187,104</u>
FUND BALANCE - Ending	\$ <u><u>753,313</u></u>	\$ <u><u>3,934</u></u>	\$ <u><u>214,859</u></u>

Fire Apparatus Capital Fund	Building Renovation Fund	Street Capital Fund	2022 Totals	2021 Totals
\$ -	\$ -	\$ -	\$ 44,776	\$ 108,715
-	-	-	438,504	565,446
-	-	-	2,170,327	367,700
-	42,418	-	42,418	41,027
-	-	-	-	-
-	42,418	-	2,212,745	408,727
-	42,418	-	2,696,025	1,082,888
-	-	-	286,781	49,411
33	-	-	33	31
-	-	-	582,771	21,399
33	-	-	869,585	70,841
-	-	-	2,180,145	993,886
33	-	-	3,049,730	1,064,727
(33)	42,418	-	(353,705)	18,161
-	-	-	262,792	842,681
-	-	-	(2)	-
-	-	-	262,790	842,681
(33)	42,418	-	(90,915)	860,842
249,240	245,275	227,402	1,827,323	966,481
\$ 249,207	\$ 287,693	\$ 227,402	\$ 1,736,408	\$ 1,827,323

CITY OF POCA TELLO

**STREET FEDERAL PROJECTS CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Grants	\$ -	\$ -	\$ -	-
Miscellaneous				
<i>Refunds and reimbursements</i>	60,000	-	154,992	154,992
<i>Total revenues</i>	60,000	-	154,992	154,992
EXPENDITURES:				
Current				
<i>Streets and highways</i>	60,000	60,000	582,771	(522,771)
<i>Total current</i>	60,000	60,000	582,771	(522,771)
Capital outlay	250,000	975,000	-	975,000
<i>Total expenditures</i>	310,000	1,035,000	582,771	452,229
EXCESS REVENUES OR (EXPENDITURES)	(250,000)	(1,035,000)	(427,779)	607,221
OTHER FINANCING SOURCES/(USES)				
Transfers in	262,792	262,792	262,792	-
<i>Total other financing sources/(uses)</i>	262,792	262,792	262,792	-
NET CHANGE IN FUND BALANCE	\$ 12,792	\$ (772,208)	(164,987)	\$ 607,221
FUND BALANCE - Beginning			918,300	
FUND BALANCE - Ending			\$ 753,313	

CITY OF POCA TELLO

**STREET IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES			
Miscellaneous			
<i>Other</i>	\$ -	\$ 3,934	\$ 3,934
<i>Total revenues</i>	<u>-</u>	<u>3,934</u>	<u>3,934</u>
EXPENDITURES:			
Current:			
<i>Streets and highways</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Current</i>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OR (EXPENDITURES):	<u>-</u>	<u>3,934</u>	<u>3,934</u>
OTHER FINANCING SOURCES/(USES):			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Transfers out	<u>-</u>	<u>(2)</u>	<u>(2)</u>
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	3,932	\$ <u>3,932</u>
FUND BALANCE - Beginning		<u>2</u>	
FUND BALANCE - Ending		\$ <u>3,934</u>	

CITY OF POCA TELLO

**AIRPORT IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Passenger facility charges	\$ 78,000	\$ 78,000	\$ 44,776	\$ (33,224)
Reimbursements	3,500,000	3,500,000	2,011,401	(1,488,599)
Intergovernmental				
<i>Grants</i>	<u>2,057,813</u>	<u>2,057,813</u>	<u>438,504</u>	<u>(1,619,309)</u>
<i>Total revenues</i>	<u>5,635,813</u>	<u>5,635,813</u>	<u>2,494,681</u>	<u>(3,141,132)</u>
EXPENDITURES:				
Current:				
<i>Airport</i>	<u>-</u>	<u>-</u>	<u>286,781</u>	<u>(286,781)</u>
<i>Total current</i>	<u>-</u>	<u>-</u>	<u>286,781</u>	<u>(286,781)</u>
Capital outlay	<u>2,651,036</u>	<u>2,651,036</u>	<u>2,180,145</u>	<u>470,891</u>
<i>Total expenditures</i>	<u>2,651,036</u>	<u>2,651,036</u>	<u>2,466,926</u>	<u>184,110</u>
NET CHANGE IN FUND BALANCE	\$ <u>2,984,777</u>	\$ <u>2,984,777</u>	27,755	\$ <u>(2,957,022)</u>
FUND BALANCE - Beginning			<u>187,104</u>	
FUND BALANCE - Ending			<u>\$ 214,859</u>	

CITY OF POCATELLO

FIRE APPARATUS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Total revenues</i>	\$ -	\$ -	\$ -
EXPENDITURES:			
Current:			
<i>General government</i>	33	33	-
<i>Total expenditures</i>	33	33	-
EXCESS REVENUES OR (EXPENDITURES)	(33)	(33)	-
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	-	-
Transfers out	-	-	-
<i>Total other financing sources/(uses)</i>	-	-	-
NET CHANGE IN FUND BALANCE	\$ (33)	(33)	\$ -
FUND BALANCE - Beginning		249,240	
FUND BALANCE - Ending		\$ 249,207	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Rentals and leases</i>	\$ 35,880	\$ 42,418	\$ 6,538
<i>Total revenues</i>	<u>35,880</u>	<u>42,418</u>	<u>6,538</u>
EXPENDITURES:			
Current:			
<i>General government</i>	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>35,880</u>	42,418	\$ <u>6,538</u>
FUND BALANCE - Beginning		<u>245,275</u>	
FUND BALANCE - Ending		\$ <u>287,693</u>	

CITY OF POCA TELLO

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Total revenues</i>	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital outlay	-	-	-
<i>Total expenditures</i>	-	-	-
EXCESS REVENUES OR (EXPENDITURES)	-	-	-
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	-	-
<i>Total other financing sources/(uses)</i>	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	-	\$ -
FUND BALANCE - Beginning		227,402	
FUND BALANCE - Ending		\$ 227,402	

Proprietary Funds

Enterprise Funds

Schedule of Revenue, Expenses and Changes in Net Position
Budget to Actual

Internal Service Funds

Combining Statement of Net Position
Combining Statement of Activities
Schedules of Revenues and Expenses
Budget to Actual

Fiduciary Funds

Pension Trust Fund

Schedule of Revenue, Expenses and Changes in Net Position
Budget to Actual

CITY OF POCATELLO

PROPRIETARY FUNDS - SANITATION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Utility bill revenue	\$ 9,070,650	\$ 9,070,650	\$ 9,790,634	\$ 719,984
Rentals and collections	341,130	341,130	488,538	147,408
Miscellaneous	1,500	1,500	3,789	2,289
<i>Total operating revenues</i>	<u>9,413,280</u>	<u>9,413,280</u>	<u>10,282,961</u>	<u>869,681</u>
OPERATING EXPENSES:				
Personnel services and benefits	3,306,652	3,306,652	3,172,917	133,735
Supplies	1,058,421	1,058,421	932,871	125,550
Professional services	50,500	50,500	48,117	2,383
Utilities	2,207,600	2,207,600	2,009,607	197,993
Interfund charges	2,077,451	2,221,984	2,536,649	(314,665)
<i>Total operating expenses</i>	<u>8,700,624</u>	<u>8,845,157</u>	<u>8,700,161</u>	<u>144,996</u>
OPERATING INCOME	712,656	568,123	1,582,800	1,014,677
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	25,000	25,000
Capital outlay	(978,000)	(978,000)	(556,827)	421,173
<i>Total nonoperating revenues or (expenses)</i>	<u>(978,000)</u>	<u>(978,000)</u>	<u>(531,827)</u>	<u>446,173</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(265,344)	(409,877)	1,050,973	1,460,850
Transfers out	<u>(29,852)</u>	<u>(29,852)</u>	<u>(29,852)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ (295,196)</u>	<u>\$ (439,729)</u>	1,021,121	<u>\$ 1,460,850</u>
TOTAL NET POSITION - beginning			14,369,321	
Partial GAAP accrual adjustments				
<i>Depreciation</i>			(1,139,035)	
<i>Pension expense</i>			(238,296)	
<i>Capital purchases</i>			556,827	
TOTAL NET POSITION - ending			<u>\$ 14,569,938</u>	

CITY OF POCATELLO

**PROPRIETARY FUND- WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	\$ 14,988,264	\$ 14,988,264	\$ 14,671,471	\$ (316,793)
Rentals and collections	40,000	40,000	241,946	201,946
Miscellaneous	16,460	16,460	27,882	11,422
<i>Total operating revenues</i>	<u>15,044,724</u>	<u>15,044,724</u>	<u>14,941,299</u>	<u>(103,425)</u>
OPERATING EXPENSES:				
Personnel services and benefits	3,944,454	3,944,454	2,868,461	1,075,993
Supplies	859,250	859,250	777,369	81,881
Professional services	670,070	670,070	780,391	(110,321)
Utilities	1,218,974	1,218,974	959,767	259,207
Other services	360,282	360,282	54,147	306,135
Interfund charges	2,402,947	2,402,947	2,298,298	104,649
<i>Total operating expenses</i>	<u>9,455,977</u>	<u>9,455,977</u>	<u>7,738,433</u>	<u>1,717,544</u>
OPERATING INCOME	5,588,747	5,588,747	7,202,866	1,614,119
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	15,000	15,000	7,742	(7,258)
Interest income	1,000	1,000	956	(44)
Debt service				
<i>Principal</i>	(592,135)	(592,135)	(485,595)	106,540
<i>Interest</i>	(26,316)	(26,316)	(133,928)	(107,612)
Capital outlay	(17,879,464)	(17,879,464)	(13,316,571)	4,562,893
<i>Total nonoperating revenues or (expenses)</i>	<u>(18,481,915)</u>	<u>(18,481,915)</u>	<u>(13,927,396)</u>	<u>4,554,519</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(12,893,168)	(12,893,168)	(6,724,530)	6,168,638
Transfers in	640,872	640,872	632,947	(7,925)
Transfers out	(646,822)	(646,822)	(665,170)	(18,348)
CHANGE IN NET POSITION	<u>\$ (12,899,118)</u>	<u>\$ (12,899,118)</u>	<u>(6,756,753)</u>	<u>\$ 6,142,365</u>
TOTAL NET POSITION - beginning			79,938,598	
Partial GAAP accrual adjustments				
<i>Principal paid on debt</i>			485,595	
<i>Pension expense</i>			(181,501)	
<i>Capital acquisitions</i>			13,316,571	
<i>Loss on disposal of asset</i>			-	
<i>Depreciation</i>			(749,641)	
<i>Developer contributions</i>			1,179,396	
TOTAL NET POSITION - ending			<u>\$ 87,232,265</u>	

CITY OF POCATELLO

**PROPRIETARY FUND - ENVIRONMENTAL POLLUTION CONTROL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges	\$ 12,454,588	\$ 12,454,588	\$ 14,993,444	\$ 2,538,856
Rental and leases	100,000	100,000	114,998	14,998
Miscellaneous	48,000	48,000	14,435	(33,565)
<i>Total operating revenues</i>	<u>12,602,588</u>	<u>12,602,588</u>	<u>15,122,877</u>	<u>2,520,289</u>
OPERATING EXPENSES:				
Personnel services	2,732,001	2,732,001	2,345,106	386,895
Supplies	1,093,897	1,093,897	1,151,858	(57,961)
Professional services	289,292	1,752,792	1,339,939	412,853
Utilities	763,613	763,613	677,254	86,359
Other services	571,296	704,296	643,131	61,165
Interfund charges	1,915,839	1,915,839	1,904,682	11,157
<i>Total operating expenses</i>	<u>7,365,938</u>	<u>8,962,438</u>	<u>8,061,970</u>	<u>900,468</u>
OPERATING INCOME	5,236,650	3,640,150	7,060,907	3,420,757
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	24,031	24,031
Interest income	-	-	11	11
Capital outlay	(2,135,000)	(2,883,464)	(2,149,697)	733,767
Debt service				
<i>Principal</i>	(2,097,100)	(5,213,000)	(6,159,111)	(946,111)
<i>Interest</i>	(896,888)	(896,888)	(556,294)	340,594
<i>Total nonoperating revenues or (expenses)</i>	<u>(5,128,988)</u>	<u>(8,993,352)</u>	<u>(8,841,060)</u>	<u>152,292</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	107,662	(5,353,202)	(1,780,153)	3,573,049
Transfers in	4,396,563	4,396,563	9,936,714	5,540,151
Transfers out	<u>(4,424,913)</u>	<u>(4,424,913)</u>	<u>(9,983,470)</u>	<u>(5,558,557)</u>
CHANGE IN NET POSITION	<u>\$ 79,312</u>	<u>\$ (5,381,552)</u>	<u>(1,826,909)</u>	<u>\$ 3,554,643</u>
TOTAL NET POSITION - beginning			55,139,326	
Partial GAAP accrual adjustments				
<i>Capital acquisitions developer contribution</i>			655,815	
<i>Capital acquisitions</i>			2,149,697	
<i>Principal paid on debt</i>			6,159,111	
<i>Pension expense</i>			(172,336)	
<i>Depreciation expense</i>			(2,842,786)	
<i>Loss on disposal of asset</i>			-	
TOTAL NET POSITION - ending			<u>\$ 59,261,918</u>	

CITY OF POCA TELLO

PROPRIETARY FUND - AMBULANCE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	\$ 3,861,419	\$ 3,861,419	\$ 3,534,290	\$ (327,129)
Miscellaneous	35,000	-	496,466	496,466
<i>Total operating revenues</i>	<u>3,896,419</u>	<u>3,861,419</u>	<u>4,030,756</u>	<u>169,337</u>
OPERATING EXPENSES:				
Personnel services and benefits	3,279,790	3,529,661	3,277,005	252,656
Supplies	304,065	304,065	341,064	(36,999)
Professional services	55,916	55,916	63,078	(7,162)
Other services	132,878	132,878	228,253	(95,375)
Interfund charges	110,026	110,026	103,233	6,793
<i>Total operating expenses</i>	<u>3,882,675</u>	<u>4,132,546</u>	<u>4,012,633</u>	<u>119,913</u>
NET INCOME/(LOSS) BEFORE OTHER FINANCING SOURCES	<u>13,744</u>	<u>(271,127)</u>	<u>18,123</u>	<u>289,250</u>
Transfers in	-	-	-	-
Transfers out	<u>(13,744)</u>	<u>(13,744)</u>	<u>(13,744)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ -</u>	<u>\$ (284,871)</u>	<u>4,379</u>	<u>\$ 289,250</u>
TOTAL NET POSITION - beginning			4,025,025	
Partial GAAP accrual adjustments				
<i>Pension expense</i>			1,412,578	
TOTAL NET POSITION - ending			<u>\$ 5,441,982</u>	

INTERNAL SERVICE FUNDS

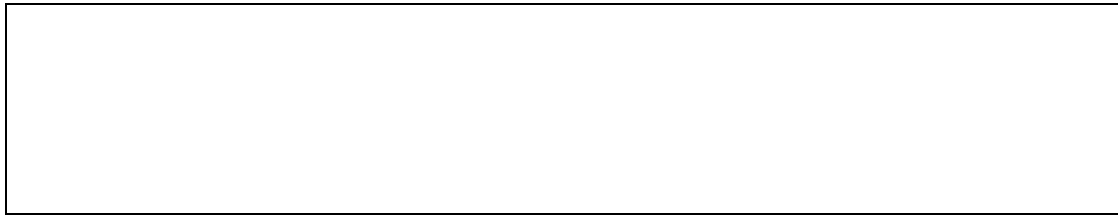
To account for those funds where the primary revenue source consists of charges to other funds for services rendered.

Computer Center	All funds and departments within the city pay an annual fee to the computer center for centralized computer facilities, hardware and software applications.
Utility Billing Fund	This fund provides billing and collections for the various utility funds of the city. Each utility pays one third of the cost of these operations.
Fleet Fund	This fund provides for centralized vehicle maintenance and purchasing to various departments of the city and evaluates methods to develop a more coordinated and consistent approach to managing the City's fleet assets.
Employee Wellness Fund	The accounts for the activities which facilitates the improvement of health and wellness for the city's employees.
Public Works Fund	The costs of operation of the Public Works Department are kept here. These costs are recovered by direct charges to the public works departments.
Education Benefits Fund	This fund accumulates monies for the execution of education benefits provided to employees by an accredited organization.
Retirement Payout Fund	Each fund transfers a portion of their payroll cost per year to this fund. When an employee retires monies are transferred from this fund to offset the cost of the retirement payoff of sick leave and vacation.
Worker's Insurance Fund	Each fund contributes to this fund based on the state rates for each job classification and the payroll paid under these classes. This fund can then pay the claims related to worker's injuries.
Fuel Fund	This fund provides billing and collections from the various departments of the city for their actual fuel expenditures as a result of operations.
Liability Insurance Fund	Each fund contributes to this fund based on their risk exposure and past usage. These proceeds are used to purchase liability insurance and pay for liability claims.

CITY OF POCA TELLO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDSFOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
ASSETS:					
Current assets:					
Cash	\$ 802,691	\$ 1,064,555	\$ 1,839,682	\$ 228,336	\$ 210,002
Accounts receivable	-	35	177,647	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	19,112	-	-	-	-
<i>Total current assets</i>	<u>821,803</u>	<u>1,064,590</u>	<u>2,017,329</u>	<u>228,336</u>	<u>210,002</u>
Noncurrent assets					
<i>Investments</i>	-	-	-	-	-
Pension asset	-	-	-	-	-
Capital assets (net of accumulated depreciation)	114,170	54,339	30,306	-	32,784
<i>Total noncurrent assets</i>	<u>114,170</u>	<u>54,339</u>	<u>30,306</u>	<u>-</u>	<u>32,784</u>
<i>Total assets</i>	<u>935,973</u>	<u>1,118,929</u>	<u>2,047,635</u>	<u>228,336</u>	<u>242,786</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Pensions	376,547	365,970	427,818	-	197,375
<i>Total deferred outflow of resources</i>	<u>376,547</u>	<u>365,970</u>	<u>427,818</u>	<u>-</u>	<u>197,375</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	24,589	200,026	11,106	30	67
Claims and judgements	-	-	-	-	-
Utility deposits payable	-	-	1,342,092	-	-
Customer overpayments	-	-	229,217	-	-
Payroll and benefits payable	17,565	25,318	25,087	480	5,820
Compensated absences and benefits	46,188	20,145	41,123	-	15,587
Due to other funds	-	-	-	-	-
<i>Total current liabilities</i>	<u>88,342</u>	<u>245,489</u>	<u>1,648,625</u>	<u>510</u>	<u>21,474</u>
Noncurrent liabilities					
Other post employment benefits	-	-	-	-	-
Compensated absences and benefits	60,874	25,534	45,411	-	20,179
Pension liability	616,298	598,988	700,214	-	323,046
<i>Total noncurrent liabilities</i>	<u>677,172</u>	<u>624,522</u>	<u>745,625</u>	<u>-</u>	<u>343,225</u>
DEFERRED INFLOWS OF RESOURCES:					
Pensions	28,531	27,729	32,416	-	14,955
Unavailable revenue - property tax	-	-	-	-	-
<i>Total deferred inflow of resources</i>	<u>28,531</u>	<u>27,729</u>	<u>32,416</u>	<u>-</u>	<u>14,955</u>
NET POSITION:					
Net investment in capital assets	114,170	54,339	30,306	-	32,784
Restricted assets	-	-	-	-	-
Unrestricted	404,305	532,820	18,481	227,826	27,723
<i>Total net position</i>	<u>\$ 518,475</u>	<u>\$ 587,159</u>	<u>\$ 48,787</u>	<u>\$ 227,826</u>	<u>\$ 60,507</u>

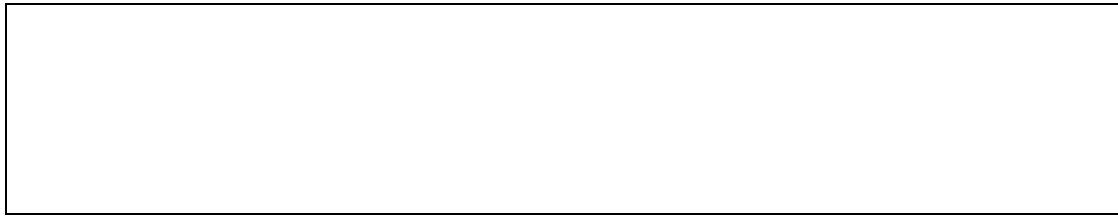


Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2022 Totals	2021 Totals
\$ 292,184	\$ 1,380,839	\$ 227,563	\$ 1,252,373	\$ 1,376,166	\$ 8,674,391	\$ 6,874,035
-	34,837	-	-	13,270	225,789	223,526
-	-	-	-	-	-	-
-	-	-	-	-	19,112	31,362
<u>292,184</u>	<u>1,415,676</u>	<u>227,563</u>	<u>1,252,373</u>	<u>1,389,436</u>	<u>8,919,292</u>	<u>7,128,923</u>
-	590,079	-	-	-	590,079	590,079
-	-	-	-	-	-	51,329
-	-	-	-	-	231,599	236,902
<u>-</u>	<u>590,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>821,678</u>	<u>878,310</u>
<u>292,184</u>	<u>2,005,755</u>	<u>227,563</u>	<u>1,252,373</u>	<u>1,389,436</u>	<u>9,740,970</u>	<u>8,007,233</u>
-	-	-	-	75,184	1,442,894	742,149
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,184</u>	<u>1,442,894</u>	<u>742,149</u>
116,587	47,897	-	-	14,537	414,839	156,794
-	896,301	-	-	29,763	926,064	495,186
-	-	-	-	-	1,342,092	1,218,532
-	-	-	-	-	229,217	167,761
-	-	-	-	1,632	75,902	134,170
-	-	-	-	8,709	131,752	107,609
-	-	-	-	-	-	-
<u>116,587</u>	<u>944,198</u>	<u>-</u>	<u>-</u>	<u>54,641</u>	<u>3,119,866</u>	<u>2,280,052</u>
-	-	-	-	-	-	-
-	-	-	-	21,082	173,080	196,966
-	-	-	-	123,057	2,361,603	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,139</u>	<u>2,534,683</u>	<u>196,966</u>
-	-	-	-	5,697	109,328	1,642,051
-	-	-	-	12,150	12,150	13,339
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,847</u>	<u>121,478</u>	<u>1,655,390</u>
-	-	-	-	-	231,599	236,902
-	100,000	-	-	-	100,000	100,000
<u>175,597</u>	<u>961,557</u>	<u>227,563</u>	<u>1,252,373</u>	<u>1,247,993</u>	<u>5,076,238</u>	<u>4,280,072</u>
<u>\$ 175,597</u>	<u>\$ 1,061,557</u>	<u>\$ 227,563</u>	<u>\$ 1,252,373</u>	<u>\$ 1,247,993</u>	<u>\$ 5,407,837</u>	<u>\$ 4,616,974</u>

CITY OF POCA TELLO

COMBINING STATEMENT OF REVENUE, EXPENSE AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDSFOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total for the year ended September 30, 2021

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING REVENUES:					
Service charges:					
<i>Other service charges</i>	\$ -	\$ -	\$ 190,129	\$ -	\$ -
<i>Interfund revenue</i>	1,397,647	2,352,845	1,281,224	94,356	308,782
<i>Total service charges</i>	<u>1,397,647</u>	<u>2,352,845</u>	<u>1,471,353</u>	<u>94,356</u>	<u>308,782</u>
Property tax	-	-	-	-	-
Miscellaneous:					
<i>Reimbursements</i>	87	-	7,564	90	-
<i>Total miscellaneous</i>	<u>87</u>	<u>-</u>	<u>7,564</u>	<u>90</u>	<u>-</u>
<i>Total operating revenues</i>	<u>1,397,734</u>	<u>2,352,845</u>	<u>1,478,917</u>	<u>94,446</u>	<u>308,782</u>
OPERATING EXPENSES:					
Services	1,310,107	2,122,067	1,340,397	40,904	337,725
Depreciation	19,060	13,984	12,280	-	8,872
<i>Total operating expenses</i>	<u>1,329,167</u>	<u>2,136,051</u>	<u>1,352,677</u>	<u>40,904</u>	<u>346,597</u>
OPERATING INCOME(LOSS)	<u>68,567</u>	<u>216,794</u>	<u>126,240</u>	<u>53,542</u>	<u>(37,815)</u>
NONOPERATING REVENUES OR (EXPENSES):					
Proceeds from sale of city assets	-	-	-	-	-
<i>Total nonoperating revenues or (expenses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(LOSS) BEFORE TRANSFERS	68,567	216,794	126,240	53,542	(37,815)
TRANSFERS:					
Transfers in	-	38,931	-	-	-
Transfers out	(2,388)	(3,283)	(2,884)	-	(667)
<i>Total transfers</i>	<u>(2,388)</u>	<u>35,648</u>	<u>(2,884)</u>	<u>-</u>	<u>(667)</u>
CHANGE IN NET POSITION	66,179	252,442	123,356	53,542	(38,482)
NET POSITION- Beginning of the year	452,296	334,717	(74,569)	174,284	98,989
NET POSITION - Ending of the year	<u>\$ 518,475</u>	<u>\$ 587,159</u>	<u>\$ 48,787</u>	<u>\$ 227,826</u>	<u>\$ 60,507</u>

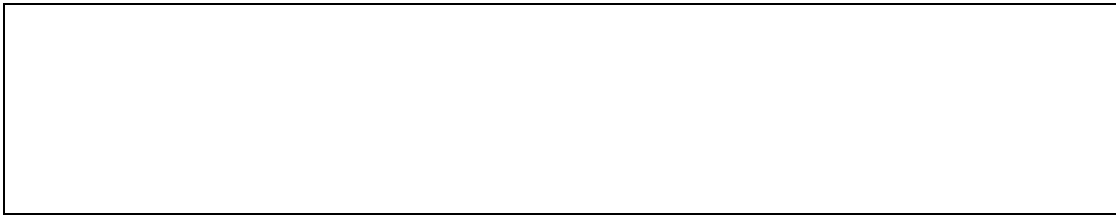


<u>Fuel Fund</u>	<u>Worker's Insurance Fund</u>	<u>Education Benefits Fund</u>	<u>Retirement Payout Fund</u>	<u>Liability Insurance Fund</u>	<u>2022 Totals</u>	<u>2021 Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	190,129	\$ 150,069
1,395,503	953,174	84,200	-	695,672	8,563,403	7,793,399
1,395,503	953,174	84,200	-	695,672	8,753,532	7,943,468
-	-	-	-	580,027	580,027	562,654
-	2,624	-	-	1,460	11,825	21,395
-	2,624	-	-	1,460	11,825	21,395
1,395,503	955,798	84,200	-	1,277,159	9,345,384	8,527,517
1,312,430	1,141,007	21,762	-	1,035,851	8,662,250	7,479,815
-	-	-	-	-	54,196	52,694
1,312,430	1,141,007	21,762	-	1,035,851	8,716,446	7,532,509
83,073	(185,209)	62,438	-	241,308	628,938	995,008
-	-	-	-	-	-	41
-	-	-	-	-	-	41
83,073	(185,209)	62,438	-	241,308	628,938	995,049
-	-	-	211,831	-	250,762	252,076
(38,931)	-	-	-	(40,684)	(88,837)	(89,236)
(38,931)	-	-	211,831	(40,684)	161,925	162,840
44,142	(185,209)	62,438	211,831	200,624	790,863	1,157,889
131,455	1,246,766	165,125	1,040,542	1,047,369	4,616,974	3,459,085
\$ 175,597	\$ 1,061,557	\$ 227,563	\$ 1,252,373	\$ 1,247,993	\$ 5,407,837	\$ 4,616,974

CITY OF POCA TELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDSFOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total as of September 30, 2021

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
CASH FLOWS FROM					
OPERATING ACTIVITIES:					
Cash received from users	\$ 1,397,734	\$ 2,352,810	\$ 1,510,281	\$ 94,446	\$ 308,782
Cash paid to suppliers	(1,278,954)	(2,004,279)	(1,095,022)	(40,404)	(310,035)
<i>Net cash provided (used) by operating activities</i>	<u>118,780</u>	<u>348,531</u>	<u>415,259</u>	<u>54,042</u>	<u>(1,253)</u>
CASH FLOWS FROM NONCAPITAL					
FINANCING ACTIVITIES:					
Transfer from other funds	-	38,931	-	-	-
Due from other funds	-	-	-	-	-
Transfers to other funds	(2,388)	(3,282)	(2,885)	-	(667)
<i>Net cash provided (used) by noncapital financing activities</i>	<u>(2,388)</u>	<u>35,649</u>	<u>(2,885)</u>	<u>-</u>	<u>(667)</u>
CASH FLOWS FROM INVESTING					
ACTIVITIES:					
Proceeds from sale of city assets	-	-	-	-	-
<i>Total cash flows provided (used) by investing activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM					
CAPITAL AND RELATED					
FINANCING ACTIVITIES					
Purchase of capital assets	(48,894)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH:	<u>67,498</u>	<u>384,180</u>	<u>412,374</u>	<u>54,042</u>	<u>(1,920)</u>
CASH - beginning balance	<u>735,193</u>	<u>680,375</u>	<u>1,427,308</u>	<u>174,294</u>	<u>211,922</u>
Cash - ending balance	<u>\$ 802,691</u>	<u>\$ 1,064,555</u>	<u>\$ 1,839,682</u>	<u>\$ 228,336</u>	<u>\$ 210,002</u>

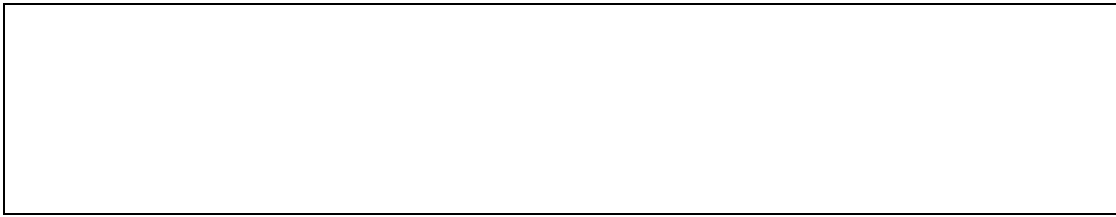


<u>Fuel Fund</u>	<u>Worker's Insurance Fund</u>	<u>Education Benefits Fund</u>	<u>Retirement Payout Fund</u>	<u>Liability Insurance Fund</u>	<u>2022 Totals</u>	<u>2021 Totals</u>
\$ 1,395,503	\$ 920,961	\$ 84,200	\$ -	\$ 1,277,216	\$ 9,341,933	\$ 8,512,422
<u>(1,222,166)</u>	<u>(655,265)</u>	<u>(21,762)</u>	<u>-</u>	<u>(1,026,721)</u>	<u>(7,654,608)</u>	<u>(7,564,901)</u>
173,337	265,696	62,438	-	250,495	1,687,325	947,521
-	-	-	211,831	-	250,762	252,076
-	-	-	-	-	-	-
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,684)</u>	<u>(88,837)</u>	<u>(89,236)</u>
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>211,831</u>	<u>(40,684)</u>	<u>161,925</u>	<u>162,840</u>
-	-	-	-	-	-	40
-	-	-	-	-	-	40
-	-	-	-	-	<u>(48,894)</u>	<u>(28,643)</u>
134,406	265,696	62,438	211,831	209,811	1,800,356	1,081,758
<u>157,778</u>	<u>1,115,143</u>	<u>165,125</u>	<u>1,040,542</u>	<u>1,166,355</u>	<u>6,874,035</u>	<u>5,792,277</u>
<u>\$ 292,184</u>	<u>\$ 1,380,839</u>	<u>227,563</u>	<u>\$ 1,252,373</u>	<u>\$ 1,376,166</u>	<u>\$ 8,674,391</u>	<u>\$ 6,874,035</u>

CITY OF POCA TELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDSFOR THE YEAR ENDED SEPTEMBER 30, 2022
With comparative total as of September 30, 2021Reconciliation of Net Income from Operations to Net Cash Provided by
Operating activities

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING INCOME (LOSS)	\$ 68,567	\$ 216,794	\$ 126,240	\$ 53,542	\$ (37,815)
Adjustments to reconcile net income provided by operating activities:					
Depreciation expense	19,060	13,984	12,280	-	8,872
Pension deferrals-net	60,643	35,097	59,481	-	31,036
(Increase)/decrease in prepaid expenses	8,750	-	3,500	-	-
(Increase)/decrease in accounts rec.	-	(35)	31,363	-	-
Increase/(decrease) in accounts payable	8,271	90,735	6,841	20	(478)
Increase/(decrease) in utility deposits pay.	-	-	123,560	-	-
Increase/(decrease) in customer overpay.	-	-	61,456	-	-
Increase/(decrease) in payroll & benefits payables	(19,772)	(15,359)	(15,503)	480	(3,993)
Increase/(decrease) in comp. absences benefits	(26,739)	7,315	6,041	-	1,125
<i>Total adjustments</i>	<u>50,213</u>	<u>131,737</u>	<u>289,019</u>	<u>500</u>	<u>36,562</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 118,780</u>	<u>\$ 348,531</u>	<u>\$ 415,259</u>	<u>\$ 54,042</u>	<u>\$ (1,253)</u>



Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2022 Totals	2021 Totals
\$ 83,073	\$ (185,209)	\$ 62,438	\$ -	\$ 241,308	\$ 628,938	\$ 995,008
-	-	-	-	-	54,196	52,694
-	-	-	-	(6,792)	179,465	(391,393)
-	-	-	-	-	12,250	13,366
-	(34,837)	-	-	57	(3,452)	(15,250)
90,264	485,742	-	-	7,528	688,923	75,518
-	-	-	-	-	123,560	146,158
-	-	-	-	-	61,456	18,331
-	-	-	-	(4,121)	(58,268)	29,884
-	-	-	-	12,515	257	23,205
<u>90,264</u>	<u>450,905</u>	<u>-</u>	<u>-</u>	<u>9,187</u>	<u>1,058,387</u>	<u>(47,487)</u>
\$ <u>173,337</u>	\$ <u>265,696</u>	\$ <u>62,438</u>	\$ <u>-</u>	\$ <u>250,495</u>	\$ <u>1,687,325</u>	\$ <u>947,521</u>

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - INFORMATION TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges				
<i>Interfund revenue</i>	\$ 1,406,852	\$ 1,406,852	\$ 1,397,647	\$ 9,205
Miscellaneous				
<i>Reimbursements</i>	-	-	87	87
<i>Total miscellaneous</i>	-	-	87	87
<i>Total operating revenues</i>	<u>1,406,852</u>	<u>1,406,852</u>	<u>1,397,734</u>	<u>9,292</u>
OPERATING EXPENSES:				
Computer services	1,383,677	1,383,677	1,249,464	134,213
Capital outlay	23,600	78,600	48,894	29,706
<i>Total operating expenses</i>	<u>1,407,277</u>	<u>1,462,277</u>	<u>1,298,358</u>	<u>163,919</u>
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	(425)	(55,425)	99,376	173,211
OTHER FINANCING SOURCES:				
Transfers out	(2,388)	(2,388)	(2,388)	-
<i>Total transfers</i>	<u>(2,388)</u>	<u>(2,388)</u>	<u>(2,388)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ (2,813)</u>	<u>\$ (57,813)</u>	96,988	<u>\$ 173,211</u>
NET POSITION - beginning of the year			452,296	
GAAP basis adjustments				
<i>Pension</i>			(60,643)	
<i>Capital purchases</i>			48,894	
<i>Depreciation</i>			(19,060)	
NET POSITION - ending of the year			<u>\$ 518,475</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - FLEET FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges				
<i>Interfund revenue</i>	\$ 1,884,552	\$ 1,884,552	\$ 2,352,845	\$ 468,293
<i>Total operating revenues</i>	<u>1,884,552</u>	<u>1,884,552</u>	<u>2,352,845</u>	<u>468,293</u>
OPERATING EXPENSES:				
Fleet services	<u>1,880,973</u>	<u>1,880,973</u>	<u>2,086,970</u>	<u>(205,997)</u>
<i>Total operating expenses</i>	<u>1,880,973</u>	<u>1,880,973</u>	<u>2,086,970</u>	<u>(205,997)</u>
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	3,579	3,579	265,875	262,296
OTHER FINANCING SOURCES:				
Transfers in	-	-	38,931	38,931
Transfers out	<u>(3,283)</u>	<u>(3,283)</u>	<u>(3,283)</u>	<u>-</u>
<i>Total transfers</i>	<u>(3,283)</u>	<u>(3,283)</u>	<u>35,648</u>	<u>38,931</u>
CHANGE IN NET POSITION	\$ <u>296</u>	\$ <u>296</u>	301,523	\$ <u>301,227</u>
NET POSITION - beginning of the year			334,717	
Modified GAAP adjustments				
<i>Depreciation</i>			(13,984)	
<i>Pension expense</i>			<u>(35,097)</u>	
NET POSITION - ending of the year			\$ <u>587,159</u>	

INTERNAL SERVICE FUNDS - UTILITY BILLING FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Service charges:				
<i>Interfund revenue</i>	\$ 1,300,178	\$ 1,300,178	\$ 1,281,224	\$ (18,954)
<i>Other service charges</i>	106,000	106,000	190,129	84,129
<i>Total service charges</i>	<u>1,406,178</u>	<u>1,406,178</u>	<u>1,471,353</u>	<u>65,175</u>
Miscellaneous:				
<i>Reimbursements</i>	230	230	7,564	7,334
<i>Total operating revenues</i>	<u>1,406,408</u>	<u>1,406,408</u>	<u>1,478,917</u>	<u>72,509</u>
OPERATING EXPENSES:				
Utility billing services	<u>1,546,640</u>	<u>1,549,640</u>	<u>1,280,917</u>	<u>268,723</u>
<i>Total operating expenses</i>	<u>1,546,640</u>	<u>1,549,640</u>	<u>1,280,917</u>	<u>268,723</u>
OPERATING INCOME (LOSS)	(140,232)	(143,232)	198,000	341,232
OTHER FINANCING SOURCES:				
Transfers out	<u>(74,784)</u>	<u>(74,784)</u>	<u>(2,884)</u>	<u>(71,900)</u>
<i>Total transfers</i>	<u>(74,784)</u>	<u>(74,784)</u>	<u>(2,884)</u>	<u>(71,900)</u>
CHANGE IN NET POSITION	<u>\$ (74,784)</u>	<u>\$ (218,016)</u>	195,116	<u>\$ 269,332</u>
NET POSITION - beginning of the year			(74,569)	
Modified GAAP adjustments				
<i>Depreciation</i>			(12,280)	
<i>Pension expense</i>			<u>(59,480)</u>	
NET POSITION - ending of the year			<u>\$ 48,787</u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - EMPLOYEE WELLNESS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Interfund charges	\$ 94,454	\$ 94,454	\$ 94,356	\$ (98)
Miscellaneous				
<i>Refunds</i>	<u>-</u>	<u>-</u>	<u>90</u>	<u>90</u>
<i>Total operating revenues</i>	<u>94,454</u>	<u>94,454</u>	<u>94,446</u>	<u>(8)</u>
OPERATING EXPENSES:				
Employee wellness service	<u>55,344</u>	<u>55,344</u>	<u>40,904</u>	<u>14,440</u>
<i>Total operating expenses</i>	<u>55,344</u>	<u>55,344</u>	<u>40,904</u>	<u>14,440</u>
CHANGE IN NET POSITION	<u>\$ 39,110</u>	<u>\$ 39,110</u>	53,542	<u>\$ 14,432</u>
NET POSITION - beginning of the year			174,284	
NET POSITION - ending of the year			<u>\$ 227,826</u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - PUBLIC WORKS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts Original and Final</u>	<u>Budgeted Amounts Original and Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Service charges				
<i>Interfund revenue</i>	\$ 308,782	\$ 308,782	\$ 308,782	\$ -
Miscellaneous				
<i>Reimbursements</i>	-	-	-	-
<i>Total operating revenues</i>	<u>308,782</u>	<u>308,782</u>	<u>308,782</u>	<u>-</u>
OPERATING EXPENSES:				
Public works director service	<u>296,235</u>	<u>310,680</u>	<u>306,689</u>	<u>3,991</u>
<i>Total operating expenses</i>	<u>296,235</u>	<u>310,680</u>	<u>306,689</u>	<u>3,991</u>
OPERATING INCOME (LOSS)	12,547	(1,898)	2,093	3,991
OTHER FINANCING SOURCES:				
Transfers out	<u>(667)</u>	<u>(667)</u>	<u>(667)</u>	<u>-</u>
<i>Total transfers</i>	<u>(667)</u>	<u>(667)</u>	<u>(667)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ 11,880</u>	<u>\$ (2,565)</u>	1,426	<u>\$ 3,991</u>
NET POSITION - beginning of the year			98,989	
Modified GAAP adjustments				
<i>Pension expense</i>			(31,036)	
<i>Depreciation</i>			(8,872)	
NET POSITION - ending of the year			<u>\$ 60,507</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - FUEL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 1,119,281	\$ 1,395,503	\$ 276,222
Miscellaneous			
<i>Reimbursements</i>	-	-	-
<i>Total operating revenues</i>	<u>1,119,281</u>	<u>1,395,503</u>	<u>276,222</u>
OPERATING EXPENSES:			
Fuel services	<u>1,202,347</u>	<u>1,312,430</u>	<u>(110,083)</u>
<i>Total operating expenses</i>	<u>1,202,347</u>	<u>1,312,430</u>	<u>(110,083)</u>
OPERATING INCOME (LOSS)	(83,066)	83,073	166,139
TRANSFERS:			
Transfers out	<u>(38,931)</u>	<u>(38,931)</u>	<u>-</u>
<i>Total transfers</i>	<u>(38,931)</u>	<u>(38,931)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ (121,997)</u>	44,142	<u>\$ 166,139</u>
NET POSITION - beginning of the year		<u>131,455</u>	
NET POSITION - ending of the year		<u>\$ 175,597</u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - WORKER'S INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 880,453	\$ 953,174	\$ 72,721
Miscellaneous			
<i>Reimbursements</i>	-	2,624	2,624
<i>Total operating revenues</i>	<u>880,453</u>	<u>955,798</u>	<u>75,345</u>
OPERATING EXPENSES:			
Insurance services	<u>1,241,278</u>	<u>1,141,007</u>	<u>100,271</u>
<i>Total operating expenses</i>	<u>1,241,278</u>	<u>1,141,007</u>	<u>100,271</u>
CHANGE IN NET POSITION	\$ <u>(360,825)</u>	(185,209)	\$ <u>175,616</u>
NET POSITION - beginning of the year		1,246,766	
NET POSITION - ending of the year		\$ <u>1,061,557</u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - EDUCATION BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges			
<i>Interfund revenue</i>	\$ 73,000	\$ 84,200	\$ 11,200
<i>Total operating revenues</i>	<u>73,000</u>	<u>84,200</u>	<u>11,200</u>
OPERATING EXPENSES:			
Education Benefits service	<u>117,500</u>	<u>21,762</u>	<u>95,738</u>
<i>Total operating expenses</i>	<u>117,500</u>	<u>21,762</u>	<u>95,738</u>
CHANGE IN NET POSITION	\$ <u>(44,500)</u>	62,438	\$ <u>106,938</u>
NET POSITION - beginning of the year		165,125	
NET POSITION - ending of the year		\$ <u><u>227,563</u></u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - RETIREMENT PAYOUT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Final	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
<i>Total operating revenues</i>	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES:				
<i>Total operating expenses</i>	-	-	-	-
OPERATING INCOME (LOSS)	-	-	-	-
TRANSFERS:				
Transfers in	213,145	213,145	211,831	(1,314)
Transfers out	(558,729)	(558,729)	-	558,729
CHANGE IN NET POSITION	<u>\$ (345,584)</u>	<u>\$ (345,584)</u>	211,831	<u>\$ 557,415</u>
NET POSITION - beginning of the year			<u>1,040,542</u>	
NET POSITION - ending of the year			<u>\$ 1,252,373</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - LIABILITY INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 856,037	\$ 695,672	\$ (160,365)
Property tax	577,722	580,027	2,305
Miscellaneous:			
<i>Total miscellaneous</i>	-	1,460	(158,060)
<i>Total operating revenues</i>	<u>1,433,759</u>	<u>1,277,159</u>	<u>(318,425)</u>
OPERATING EXPENSES:			
Liability insurance services	<u>1,190,227</u>	<u>809,042</u>	<u>381,185</u>
<i>Total operating expenses</i>	<u>1,190,227</u>	<u>809,042</u>	<u>381,185</u>
OPERATING INCOME (LOSS)	243,532	468,117	224,585
TRANSFERS:			
Transfers out	<u>(40,684)</u>	<u>(40,684)</u>	-
<i>Total transfers</i>	<u>(40,684)</u>	<u>(40,684)</u>	-
CHANGE IN NET POSITION	\$ <u>202,848</u>	427,433	\$ <u>224,585</u>
NET POSITION - beginning of the year		1,047,369	
Modified GAAP adjustments			
<i>Pension expense</i>		(226,809)	
NET POSITION - ending of the year		\$ <u>1,247,993</u>	

FIDUCIARY FUNDS

Pension Trust Fund

Police Retirement
Trust Fund

To account for the accumulation of resources to be used for retirement benefit payments.

CITY OF POCA TELLO

POLICE RETIREMENT PENSION FIDUCIARY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - MODIFIED GAAP BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Budget
ADDITIONS			
Investment earnings			
Interest	\$ 230,000	\$ 50,199	\$ (179,801)
Investment income	25,000	-	(25,000)
<i>Total additions</i>	<u>255,000</u>	<u>50,199</u>	<u>(204,801)</u>
DEDUCTIONS			
Pension benefits	724,500	593,403	131,097
Administrative - miscellaneous	20,540	7,670	12,870
Administrative -interfund charges	24,393	24,394	(1)
<i>Total deductions</i>	<u>769,433</u>	<u>625,467</u>	<u>143,966</u>
CHANGE IN NET POSITION	<u>\$ (514,433)</u>	(575,268)	<u>\$ (60,835)</u>
NET POSITION - Beginning of the year		3,760,661	
Modified GAAP adjustments			
Amortization of investment discount		(39,751)	
Net decrease in fair value of investments		<u>(22,023)</u>	
NET POSITION - Ending of the year		<u>\$ 3,123,619</u>	

STATISTICAL SECTION

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

Contents	Page
Financial Trends	
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time</i>	143-148
Revenue Capacity	
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	149-153
Debt Capacity	
<i>These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	154-157
Demographic and Economic Information	
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	158-159

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

CITY OF POCA TELLO
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)
Fiscal Year

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 96,123	\$ 107,358	\$ 110,608	\$ 110,048	\$ 112,688	\$ 114,734	\$ 118,510	\$ 125,053	\$ 124,113	\$ 122,616
Restricted	719	719	984	930	1,064	1,491	1,982	1,237	1,137	1,003
Unrestricted	12,476	8,544	814	3,265	6,235	12,643	19,305	23,058	36,929	39,165
Total governmental activities net position	<u>\$ 109,318</u>	<u>\$ 116,621</u>	<u>\$ 112,406</u>	<u>\$ 114,243</u>	<u>\$ 119,987</u>	<u>\$ 128,868</u>	<u>\$ 139,798</u>	<u>\$ 149,348</u>	<u>\$ 162,179</u>	<u>\$ 162,784</u>
Business-type activities										
Net investment in capital assets	\$ 57,448	\$ 61,167	\$ 41,868	\$ 61,862	\$ 70,537	\$ 75,726	\$ 83,969	\$ 88,114	\$ 95,557	\$ 112,192
Restricted	723	723	723	723	-	-	-	-	-	56,619
Unrestricted	16,679	17,616	40,343	28,149	28,749	33,930	38,966	47,591	59,786	-
Total business-type activities net position	<u>\$ 74,850</u>	<u>\$ 79,506</u>	<u>\$ 82,934</u>	<u>\$ 90,734</u>	<u>\$ 99,286</u>	<u>\$ 109,656</u>	<u>\$ 122,935</u>	<u>\$ 135,705</u>	<u>\$ 155,343</u>	<u>\$ 168,811</u>
Primary government										
Net investment in capital assets	\$ 153,571	\$ 168,525	\$ 152,476	\$ 171,910	\$ 183,225	\$ 190,460	\$ 202,480	\$ 213,167	\$ 219,669	\$ 234,808
Restricted	1,442	1,442	1,707	1,653	1,064	1,491	1,982	1,237	1,138	1,003
Unrestricted	29,155	26,160	41,157	31,414	34,984	46,573	58,271	70,649	96,715	95,784
Total primary government net position	<u>\$ 184,168</u>	<u>\$ 196,127</u>	<u>\$ 195,340</u>	<u>\$ 204,977</u>	<u>\$ 219,273</u>	<u>\$ 238,524</u>	<u>\$ 262,733</u>	<u>\$ 285,053</u>	<u>\$ 317,522</u>	<u>\$ 331,595</u>

CITY OF POCA TELLO
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)
Fiscal Year

Expenses	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
General government	\$ 6,818	\$ 6,258	\$ 5,548	\$ 6,146	\$ 5,363	\$ 5,222	\$ 6,108	\$ 11,473	\$ 7,430	\$ 8,881
Economic development	164	322	352	325	125	184	184	99	66	\$ 245
Police services	11,875	11,981	12,228	13,035	13,795	13,010	14,131	13,843	15,760	\$ 17,554
Fire services	9,084	7,919	5,341	6,755	7,363	5,845	8,037	8,485	8,340	# \$ 8,629
Other public safety	925	898	960	1,020	1,089	1,080	998	947	1,263	\$ 1,137
Public works and engineering	798	875	1,371	1,440	1,214	1,084	1,233	1,500	1,374	\$ 1,769
Cultural and recreational	4,758	4,562	4,665	4,854	4,832	4,833	4,969	4,616	5,188	\$ 5,840
Library	1,567	1,574	1,575	1,560	1,677	1,714	1,780	1,717	1,944	\$ 2,082
Streets and highways	5,813	5,895	5,666	6,249	7,133	6,592	7,234	8,160	10,121	\$ 9,099
Transportation	3,196	3,272	3,034	3,279	3,150	3,293	3,257	2,936	3,695	\$ 4,499
Airport	2,485	1,960	2,250	2,040	2,007	1,914	2,365	2,452	1,104	\$ 2,813
Community services	357	292	263	334	256	214	18	19	511	\$ 144
Interest on long-term debt	136	86	70	58	51	46	139	89	90	\$ 93
Total governmental activities expenses	<u>47,976</u>	<u>45,894</u>	<u>43,323</u>	<u>47,095</u>	<u>48,055</u>	<u>45,031</u>	<u>50,454</u>	<u>56,336</u>	<u>56,886</u>	<u>62,785</u>
Business-type activities:										
Sanitation	5,868	5,843	6,184	6,570	6,918	7,248	7,783	8,375	9,023	10,077
Water	9,293	7,613	7,790	8,509	8,333	8,397	9,127	8,618	9,083	8,804
Sanitary sewer	8,189	7,008	8,096	7,748	8,020	7,765	9,328	10,188	9,829	11,633
Non-major activities	<u>3,381</u>	<u>2,952</u>	<u>2,191</u>	<u>2,827</u>	<u>2,969</u>	<u>2,662</u>	<u>3,015</u>	<u>3,300</u>	<u>2,495</u>	<u>2,600</u>
Total business-type activities expenses	<u>26,731</u>	<u>23,416</u>	<u>24,261</u>	<u>25,654</u>	<u>26,240</u>	<u>26,072</u>	<u>29,252</u>	<u>30,481</u>	<u>30,431</u>	<u>33,114</u>
Total primary government expenses	<u>74,707</u>	<u>69,310</u>	<u>67,584</u>	<u>72,749</u>	<u>74,295</u>	<u>71,103</u>	<u>79,707</u>	<u>86,817</u>	<u>87,317</u>	<u>95,899</u>
Program Revenues										
Governmental activities:										
Charges for service										
General Government	7,214	4,027	4,042	5,430	5,139	5,082	4,670	4,754	4,950	3,632
Cultural and recreational	1,280	1,213	1,326	1,381	1,223	1,600	1,237	959	1,365	1,579
Transportation	1,897	670	728	455	414	429	874	808	683	507
Airport	657	430	693	518	447	817	834	876	1,112	2,766
Other activities	2,355	5,592	3,650	5,175	4,452	4,339	5,734	6,048	9,827	9,529
Operating grants and contributions	2,377	2,437	2,285	2,879	2,805	3,927	4,677	10,650	6,024	5,781
Capital grants and contributions	<u>2,485</u>	<u>6,003</u>	<u>2,127</u>	<u>1,535</u>	<u>4,349</u>	<u>1,371</u>	<u>3,192</u>	<u>2,625</u>	<u>1,149</u>	<u>1,581</u>
Total governmental activities program revenues	<u>18,265</u>	<u>20,372</u>	<u>14,851</u>	<u>17,373</u>	<u>18,829</u>	<u>17,565</u>	<u>21,218</u>	<u>26,720</u>	<u>25,110</u>	<u>25,376</u>
Business-type activities:										
Charges for service										
Sanitation	6,815	6,932	7,168	7,621	7,895	8,436	8,717	9,132	9,947	10,453
Water	11,455	10,053	10,199	11,696	11,717	12,033	13,232	13,917	15,929	15,108
Sanitary sewer	9,158	8,771	10,173	11,032	11,312	11,783	13,046	13,775	14,727	15,186
Non-major activities	<u>3,341</u>	<u>2,993</u>	<u>3,077</u>	<u>3,263</u>	<u>3,250</u>	<u>3,201</u>	<u>3,496</u>	<u>3,457</u>	<u>3,648</u>	<u>4,068</u>
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	<u>522</u>	<u>355</u>	<u>115</u>	<u>690</u>	<u>540</u>	<u>795</u>	<u>3,525</u>	<u>2,041</u>	<u>5,925</u>	<u>1,835</u>
Total business-type activities program revenues	<u>31,291</u>	<u>29,104</u>	<u>30,732</u>	<u>34,302</u>	<u>34,714</u>	<u>36,248</u>	<u>42,016</u>	<u>42,322</u>	<u>50,176</u>	<u>46,651</u>
Total primary government program revenues	<u>\$ 49,556</u>	<u>\$ 49,476</u>	<u>\$ 45,583</u>	<u>\$ 51,675</u>	<u>\$ 53,543</u>	<u>\$ 53,813</u>	<u>\$ 63,234</u>	<u>\$ 69,042</u>	<u>\$ 75,286</u>	<u>\$ 72,027</u>

CITY OF POCA TELLO
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)
Fiscal Year

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expenses)/revenue										
Governmental activities	\$ (29,711)	\$ (25,522)	\$ (28,472)	\$ (29,722)	\$ (29,225)	\$ (27,465)	\$ (29,236)	\$ (29,616)	\$ (31,691)	\$ (37,409)
Business-type activities	4,560	5,688	6,471	8,648	8,474	10,176	12,764	11,841	19,503	\$ 13,536
Total primary government	<u>(25,151)</u>	<u>(19,834)</u>	<u>(22,001)</u>	<u>(21,074)</u>	<u>(20,751)</u>	<u>(17,289)</u>	<u>(16,472)</u>	<u>(17,775)</u>	<u>(12,188)</u>	<u># (23,872)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	24,587	25,277	27,479	27,068	27,961	29,066	30,792	32,198	30,659	30,934
Franchise taxes	1,067	1,108	1,045	1,046	1,043	993	945	940	963	1,030
Unrestricted State Sales and Liquor taxes	4,519	4,644	4,804	4,975	5,135	5,392	5,554	5,726	5,771	6,890
Unrestricted interest earnings	44	194	199	467	410	707	1,237	1,017	297	619
Net change in fair market value of investments	-	-	-	-	-	-	1,737	(952)	6,039	-
Gain or (loss) on sale of capital assets	68	504	52	524	342	227	326	513	679	(358)
Transfers	1,528	1,097	100	85	77	(39)	(425)	(275)	107	126
Total governmental activities	<u>31,813</u>	<u>32,824</u>	<u>33,679</u>	<u>34,165</u>	<u>34,968</u>	<u>36,346</u>	<u>40,166</u>	<u>39,167</u>	<u>44,515</u>	<u>39,241</u>
Business-type activities:										
Unrestricted interest earnings	100	9	7	7	4	4	4	5	1	1
Net change in fair market value of investments	-	-	-	-	-	-	-	-	-	-
Gain or (loss) on sale of capital assets	65	56	159	100	152	152	85	650	-	57
Transfers	(1,528)	(1,097)	(100)	(85)	(77)	39	425	274	(107)	(126)
Total business-type activities	<u>(1,363)</u>	<u>(1,032)</u>	<u>66</u>	<u>22</u>	<u>79</u>	<u>195</u>	<u>514</u>	<u>929</u>	<u>(106)</u>	<u>(68)</u>
Total primary government	<u>30,450</u>	<u>31,792</u>	<u>33,745</u>	<u>34,187</u>	<u>35,047</u>	<u>36,541</u>	<u>40,680</u>	<u>40,096</u>	<u>44,409</u>	<u>39,172</u>
Change in Net Position										
Governmental activities	2,102	7,302	5,207	4,443	5,743	8,881	10,930	9,551	12,739	1,832
Business-type activities	3,197	4,656	6,537	8,670	8,553	10,371	13,279	12,770	19,639	13,468
Total primary government	<u>\$ 5,299</u>	<u>\$ 11,958</u>	<u>\$ 11,744</u>	<u>\$ 13,113</u>	<u>\$ 14,296</u>	<u>\$ 19,252</u>	<u>\$ 24,209</u>	<u>\$ 22,321</u>	<u>\$ 32,378</u>	<u>\$ 15,300</u>

CITY OF POCA TELLO
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years

(Amounts expressed in thousands)
(accrual basis of accounting)
(UNAUDITED)

Tax Revenue				Intergovernmental Tax Revenues					
Fiscal Year	Property Tax	Franchise Taxes	Total Taxes	State Sales Tax	State Liquor Tax	State Highway Tax	County Road and Bridge Tax	Total	Inter- governmental & Tax Totals
2013	24,586	1,067	25,653	3,919	600	1,802	390	6,711	32,467
2014	25,278	1,108	26,386	4,067	576	1,805	366	6,814	33,690
2015	27,478	1,045	28,523	4,234	570	1,900	600	7,304	37,079
2016	27,068	1,046	28,114	4,371	605	2,526	1,054	8,556	36,686
2017	27,961	1,042	29,003	4,494	642	2,538	898	8,572	37,811
2018	29,686	993	30,649	4,722	670	2,557	859	8,808	39,457
2019	30,736	945	31,681	4,893	660	2,675	594	8,822	40,503
2020	32,198	939	33,137	5,030	697	2,633	9	8,369	41,506
2021	30,659	963	31,622	4,989	782	2,786	1,606	10,163	41,785
2022	30,933	1,029	31,962	6,160	729	2,674	769	10,333	42,295

CITY OF POCATELLO
Funds Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Unassigned	\$ 5,417	\$ 4,319	\$ 4,984	\$ 6,801	\$ 8,671	\$ 10,632	\$ 9,768	\$ 13,092	\$ 15,442	\$ 18,099
Total general fund	<u>\$ 5,417</u>	<u>\$ 4,319</u>	<u>\$ 4,984</u>	<u>\$ 6,801</u>	<u>\$ 8,671</u>	<u>\$ 10,632</u>	<u>\$ 9,768</u>	<u>\$ 13,092</u>	<u>\$ 15,442</u>	<u>\$ 18,099</u>
 All other governmental funds										
Restricted	\$ 3,236	\$ 1,709	\$ 878	\$ 1,103	\$ 963	\$ 1,391	\$ 1,882	\$ 1,136	\$ 1,037	\$ 903
Committed	4,292	4,503	4,572	5,131	6,371	7,690	13,720	11,287	16,495	17,739
Assigned										1,346
Unassigned										
Special revenue funds	(347)	(1,456)	(327)	-	(6)	(79)	(283)	(244)	(23)	61
Capital project funds	(355)	(1,050)	(2,130)	(1,409)	(1,251)	(1,046)	(783)	36	918	757
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 6,826</u>	<u>\$ 3,706</u>	<u>\$ 2,993</u>	<u>\$ 4,825</u>	<u>\$ 6,077</u>	<u>\$ 7,956</u>	<u>\$ 14,536</u>	<u>\$ 12,215</u>	<u>\$ 18,427</u>	<u>\$ 20,807</u>

CITY OF POCATELLO
Changes in Funds Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(UNAUDITED)
(not expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 25,796,636	\$ 26,237,737	\$ 28,523,161	\$ 28,291,043	\$ 28,830,112	\$ 30,054,243	\$ 31,681,134	\$ 32,547,235	\$ 32,338,283	\$ 32,032,241
Service charges	2,687,400	3,028,457	2,749,822	3,291,085	3,288,093	3,027,224	4,102,319	3,453,021	4,663,408	4,604,318
Intergovernmental	11,350,715	14,412,986	11,869,720	12,068,205	14,712,417	12,454,229	13,528,646	18,740,686	15,857,985	16,025,909
Investment earnings	55,395	194,263	199,185	284,364	410,290	706,756	1,237,945	1,017,425	300,548	622,475
Special assessments	71,540	78,574	76,214	75,890	73,741	72,552	84,236	74,079	90,424	52,638
Miscellaneous	9,751,943	8,012,801	6,577,699	7,957,577	8,844,762	10,093,597	10,966,839	10,843,240	11,147,188	12,419,133
Total revenues	49,713,629	51,964,818	49,995,801	51,968,164	56,159,415	56,408,601	61,601,119	66,675,686	64,397,836	65,756,714
Expenditures										
General government	6,186,495	6,328,557	5,793,008	5,944,821	5,683,486	6,057,229	6,427,348	11,780,232	7,369,801	8,065,526
Economic development	172,215	308,744	359,945	322,662	132,696	179,557	180,310	103,237	66,212	245,142
Police services	11,981,428	12,233,718	12,461,746	13,080,649	13,725,667	13,785,177	14,390,618	14,811,144	15,513,478	16,415,053
Fire services	8,777,628	7,815,788	7,505,201	7,787,536	7,962,535	7,746,979	8,004,897	8,291,311	8,087,654	8,267,243
Other public safety	917,994	920,665	974,870	1,024,207	1,022,387	1,051,131	954,517	975,757	1,203,891	1,043,659
Public works and engineering	827,299	902,488	1,347,844	1,442,003	1,276,524	1,206,705	1,325,555	1,601,342	1,356,671	1,645,050
Cultural and recreational	4,469,174	4,413,233	4,383,958	4,539,154	4,483,473	4,666,487	4,699,515	4,450,436	4,964,214	5,449,252
Library	1,554,347	1,559,154	1,564,872	1,543,853	1,567,142	1,729,499	1,747,915	1,891,212	1,934,357	1,959,079
Streets and highways	3,729,403	3,919,502	3,520,159	3,872,213	4,308,363	3,975,369	4,220,684	4,967,842	6,731,980	5,436,339
Transportation	2,882,636	3,008,482	2,732,671	2,918,402	3,044,253	3,079,980	2,867,096	2,745,211	2,811,530	2,802,865
Airport	1,452,835	1,297,733	1,265,824	1,271,753	1,360,377	1,361,210	1,564,035	1,627,627	916,662	2,738,141
Community services	343,176	340,621	329,148	340,813	350,379	303,320	15,017	12,416	101,500	14,899
Capital outlay	6,674,885	15,798,258	7,922,169	4,408,865	7,871,407	9,339,127	9,003,965	12,284,119	4,997,634	6,329,093
Debt service										
Principal	523,057	448,723	409,611	353,439	242,801	175,862	620,847	328,656	391,963	344,370
Interest	73,590	89,986	82,513	69,528	58,533	53,068	85,926	93,888	104,232	89,181
Other charges	77,010	2,265	1,000	1,000	2,000	1,000	1,000	1,000	1,000	1,000
Total expenditures	50,643,172	59,387,917	50,654,539	48,920,898	53,092,023	54,711,700	56,109,245	65,965,430	56,552,779	60,845,892
Excess of revenues over (under) expenditures	(929,543)	(7,423,099)	(655,738)	3,047,266	3,067,392	1,696,901	5,491,874	710,256	7,845,057	4,910,822
Other financing sources (uses)										
Proceeds from debt issuance	2,881,858	238,467	-	-	-	-	-	-	-	-
Proceeds from sale of assets	61,865	508,740	75,166	530,108	348,471	463,627	364,567	667,830	684,368	166,204
Developer contribution	58,550	404,788	349,054	-	-	2,157,565	-	-	-	-
Transfers in	3,374,512	3,539,923	2,771,188	1,674,376	2,772,565	2,163,989	8,394,742	1,565,385	2,820,298	2,008,506
Transfers out	(1,416,041)	(1,487,274)	(2,587,207)	(1,603,520)	(3,066,064)	(2,191,720)	(8,535,314)	(1,940,769)	(2,879,367)	(2,047,857)
Total other financing sources (uses)	4,960,744	3,204,644	608,201	600,964	54,972	2,593,461	223,995	292,446	625,299	126,853
Net change in fund balances	4,031,201	(4,218,455)	(47,537)	3,648,230	3,122,364	4,290,362	5,715,869	1,002,702	8,470,356	5,037,675
Debt service as a percentage of noncapital expenditures	1.3570%	1.2359%	1.1516%	0.9502%	0.6664%	0.5046%	1.5255%	0.7953%	0.9738%	0.8035%

CITY OF POCATELLO
GENERAL GOVERNMENT TAX AND INTERGOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(modified accrual basis of accounting)
(UNAUDITED)

Local Tax Revenues						Intergovernmental Tax Revenues					
Fiscal Year	Property Tax	Franchise Taxes	Interest on Taxes	County Road and Bridge Tax	Total Taxes	State Sales Tax	State Liquor Tax	State Highway Tax	Total	Tax Totals	Local Taxes as a Percentage of Total
2013	25,545	1,067	256	390	27,258	3,919	600	1,802	6,321	33,579	81.18%
2014	25,015	1,108	194	366	26,683	4,067	576	1,805	6,448	33,131	80.54%
2015	27,292	1,045	189	600	29,126	4,234	570	1,900	6,704	35,830	81.29%
2016	27,068	1,046	182	1,054	29,350	4,371	605	2,526	7,502	36,852	79.64%
2017	28,654	1,042	176	898	30,770	4,494	642	2,538	7,674	38,444	80.04%
2018	29,841	993	213	859	31,906	4,722	670	2,557	7,949	39,855	80.06%
2019	30,736	945	214	594	32,489	4,893	660	2,675	8,228	40,717	79.79%
2020	31,451	939	231	9	32,630	5,030	697	2,633	8,360	40,990	79.60%
2021	31,274	963	191	1,606	34,034	4,989	782	2,786	8,557	42,591	79.91%
2022	30,854	1,029	201	769	32,853	6,160	729	2,674	9,563	42,416	77.45%

CITY OF POCA TELLO
ASSESSED AND ACTUAL VALUE OF PROPERTY
LAST TEN FISCAL YEARS
(In thousands of dollars)
(UNAUDITED)

Fiscal Year	Real and Personal Tax Roll	Utilities Tax Roll	Actual Sub Roll	Exemptions Home Owner's	Total Assessed Actual Value	Total Direct Tax Rate
2013	3,197,746	56,223	3,639	(772,633)	2,484,975	\$8.95
2014	3,201,700	59,684	5,832	(760,930)	2,506,286	\$9.94
2015	3,220,137	60,443	2,917	(801,903)	2,481,594	\$10.79
2016	3,175,339	66,056	4,512	(783,549)	2,462,358	\$10.77
2017	3,201,339	63,401	7,305	(810,712)	2,461,333	\$11.11
2018	3,358,492	75,184	5,636	(860,513)	2,578,799	\$11.37
2019	3,940,113	76,544	1,161	(1,003,628)	3,014,190	\$15.05
2020	4,037,757	76,333	4,597	(1,003,698)	3,114,989	\$10.02
2021	3,191,707	83,639	11,321	(1,050,367)	4,337,034	\$7.78
2022	3,558,403	89,167	6,584	(1,340,654)	4,994,808	\$8.69

Source: Bannock County and Power County Clerks Office

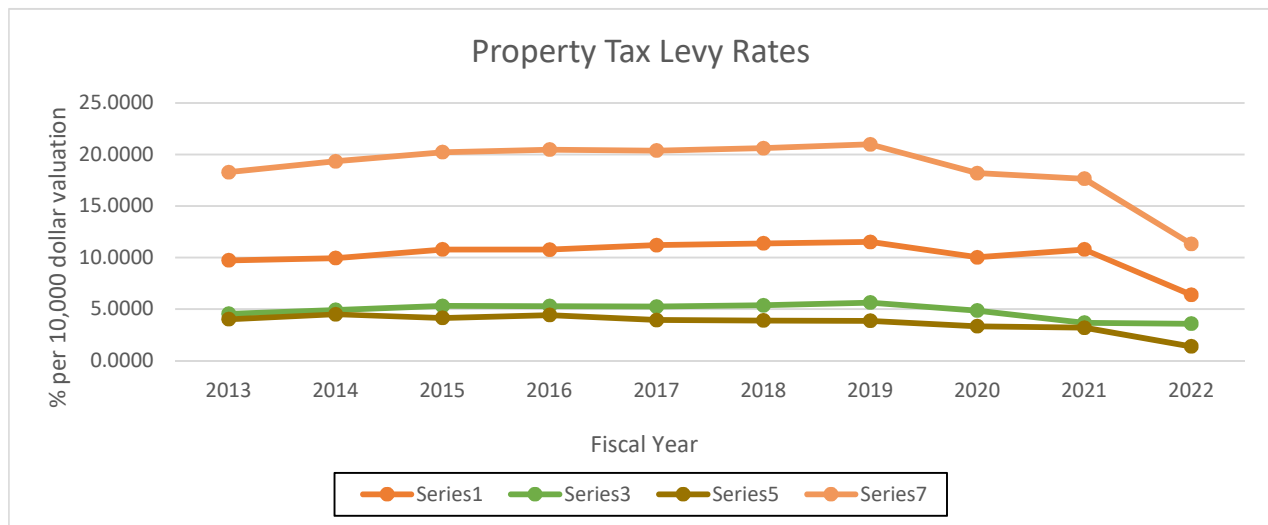
Note: Twenty percent of the property in the county is reassessed annually. The County assesses property at 100% of market value. Tax rates are per \$1,000 of assessed value.

* Detail information not available.

CITY OF POCATELLO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (1) GOVERNMENTS
LAST TEN FISCAL YEARS
(per \$1,000 of assessed value)
(UNAUDITED)

Year	City of Pocatello			Overlapping Rates		Combined Levy Rate
	Base Rates	Debt Service Rates	Total Rates	Bannock County Rates	School District 25 Rates	
2013	9.7298	-	9.7298	4.5470	4.0100	18.2868
2014	9.9305	0.0088	9.9393	4.9200	4.4860	19.3453
2015	10.7773	0.0087	10.7860	5.2980	4.1427	20.2267
2016	10.7573	0.0087	10.7660	5.2820	4.4220	20.4700
2017	11.1943	0.0092	11.2035	5.2390	3.9400	20.3825
2018	11.3599	0.0087	11.3686	5.3650	3.8800	20.6136
2019	11.5030	0.0085	11.5115	5.6248	3.8486	20.9849
2020	10.0152	0.0073	10.0225	4.8453	3.3272	18.1950
2021	10.7707	0.0068	10.7775	3.6783	3.1919	17.6477
2022	6.3730	0.0045	6.3775	3.5703	1.3694	11.3172

Sources: Bannock County Levies



CITY OF POCATELLO
PRINCIPAL TAXPAYERS

(amounts expressed in thousands)
(UNAUDITED)

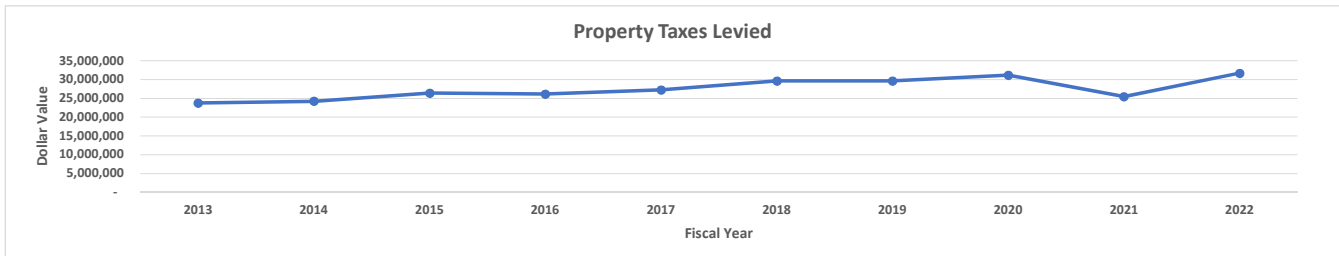
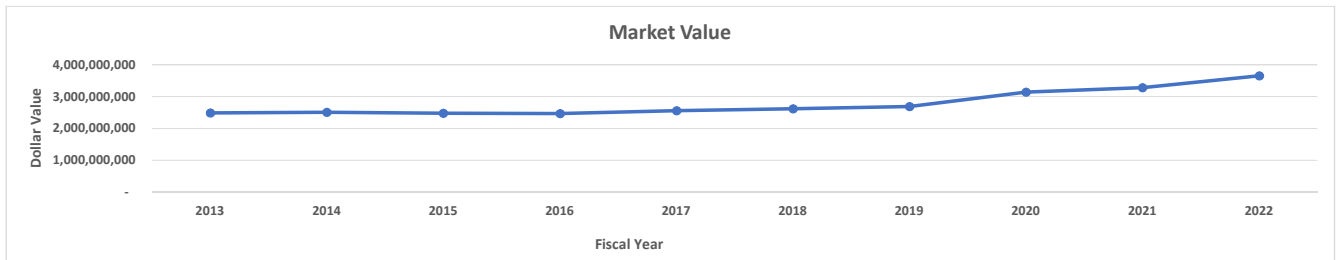
2022

Taxpayer	Type of Business	Assessed Valuation	Rank
POCATELLO HOSPITAL LLC	Medical Facilities	\$ 113,063	1
GREAT WESTERN MALTING CO	Malt Producer	47,637	2
UNION PACIFIC RAILROAD COMPANY	Railroad	47,223	3
ON SEMICONDUCTOR	Microchip Manufacture	40,610	4
Amy's Kitchen	Food Manufacture	39,437	5
T-7 POC LLC	Machinery and equipoment	23,612	6
IDAHO POWER COMPANY	Electric Utility	22,950	7
NORTHGATE APARTMENTS LLC	Multi Family Housing	21,757	8
RGC POCATELLO VII LLC		15,487	9
FRED MEYERS STORES INC	Grocery	14,933	10
	Total Top Ten	<u>\$ 386,709</u>	

Source: Bannock County Assessors Office

CITY OF POCA TELLO
Property Tax Levies and Collections
Last Ten Fiscal Years
(UNAUDITED)

Year	Assessed Value	Levy Rate	Taxes	Cancellations	Net Taxes Available	Collections First Year	Second Year	Third Year	Fourth Year	Fifth Year	Total	Percent Collected
2013	2,484,974,997	0.9730%	23,781,567	32,764	23,748,803	23,128,305	275,630	166,530	168,559	12,518	23,751,542	100.01%
2014	2,506,287,692	0.9939%	24,246,539	63,837	24,182,702	23,528,756	343,935	115,750	173,001	-	24,161,442	99.91%
2015	2,481,593,484	1.0787%	26,385,887	21,057	26,364,830	25,735,626	309,185	142,656	167,783	471	26,355,721	99.97%
2016	2,462,358,165	1.1112%	26,141,212	27,023	26,114,189	25,562,338	246,056	140,269	150,429	588	26,099,680	99.94%
2017	2,553,022,853	1.1203%	27,235,296	8,306	27,226,990	26,598,219	310,240	135,490	207,479		27,251,428	100.09%
2018	2,615,614,014	1.1369%	29,685,570	288,416	29,397,154	27,760,240	282,380	220,082			28,262,702	96.14%
2019	2,684,449,488	1.1512%	29,685,570	4,664	29,680,906	27,855,275	389,379				28,244,654	95.16%
2020	3,135,628,654	1.0022%	31,186,186	69,672	31,116,514	30,372,849					30,372,849	97.61%
2021	3,280,561,621	0.7776%	25,511,823	145,870	25,365,953	24,788,912	258,712				25,047,624	98.75%
2022	3,651,694,652	0.8689%	31,730,674	148,522	31,582,152	30,975,479					30,975,479	98.08%



CITY OF POCATELLO
Bonded Debt Ratio
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

Governmental Activities						Business Type Activities					
Fiscal Year	General Obligation Bonds	C.O.P. Mortgage Bonds	Cemetery Contracts Payable	Capital Leases	Notes Payable	Revenue Bond Payable	Capital Leases	Total Primary Government	Per Personal Income	Per Capita	Bonded Debt Ratio per Tax Value
2013	2,755	-	90	785	-	20,870	-	24,500	1.563%	454	0.1145%
2014	2,595	-	80	735	-	19,350	-	22,760	1.452%	421	0.1078%
2015	2,543	-	71	480	-	43,150	-	46,244	2.950%	841	0.1056%
2016	2,375	-	63	287	-	40,788	-	43,513	3.413%	806	0.0965%
2017	2,032	-	55	203	-	35,417	-	37,707	2.958%	698	0.0965%
2018	1,854	-	49	1,707	-	32,810	-	36,420	2.844%	671	0.0754%
2019	1,770	-	47	1,544	-	30,242	-	33,603	*	589	0.0587%
2020	1,595	-	42	1,395	-	27,774	-	30,806	*	479	0.0675%
2021	1,405	-	42	1,241	-	27,298	-	29,986	*	487	0.0504%
2022	1,220	-	41	1,082	-	21,410	-	23,753	*	410	0.0399%

*Detail information not available

CITY OF POCATELLO
Direct and Overlapping Governmental Activities Debt
As of September 30, 2022
(amounts expressed in thousands)
(UNAUDITED)

<u>Jurisdiction:</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
Direct			
City of Pocatello	\$ 1,220	100%	\$ 1,220
	<u>1,220</u>		<u>1,220</u>
Overlapping			
City of Chubbuck	-	0%	-
School District #25	-	74%	-
Bannock County	-	64%	-
	<u>-</u>		<u>-</u>
	<u>\$ 1,220</u>		<u>\$ 1,220</u>

Sources: Assessed value data used to estimate applicable percentages provided by the County Assessors Office. Debt outstanding provided by the taxing districts.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of the City of Pocatello. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

CITY OF POCATELLO
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 80,605	\$ 80,563	\$ 65,670	\$ 64,918	\$ 63,443	\$ 68,786	\$ 80,356	\$ 80,356	\$ 80,638	\$ 96,946
Total net debt applicable to limit	2,195	2,587	2,540	2,369	1,999	1,906	1,731	1,590	1,405	1,220
Legal debt margin	<u>\$ 78,410</u>	<u>\$ 77,976</u>	<u>\$ 63,130</u>	<u>\$ 62,549</u>	<u>\$ 61,444</u>	<u>\$ 66,880</u>	<u>\$ 78,625</u>	<u>\$ 78,766</u>	<u>\$ 79,233</u>	<u>\$ 95,726</u>
Total net debt applicable to the limit as a percentage of the debt limit	2.7232%	3.2112%	3.8678%	3.6492%	3.1509%	2.7709%	2.1542%	1.9787%	1.7424%	1.2584%

Legal Debt Margin Calculation for Fiscal Year 2022
(amounts not expressed in thousands)

Assessed value		\$ 3,558,403,000
Add back homeowners exemption		<u>1,340,654,000</u>
Total assessed value		<u>\$ 4,899,057,000</u>
Debt limit - 2% of assessed value		\$ 97,981,140
Debt applicable to limit:		
Total bonded debt	1,220,000	
Less: amount available for repayment of general obligation bonds		<u>185,000</u>
		<u>1,035,000</u>
Legal debt margin		<u>\$ 96,946,140</u>

Note: Under state finance law, the City of Pocatello's outstanding general obligation debt should not exceed 2 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. Source: City Budgeting Manual for FY 2008- Data from the Idaho State Tax Commission.

CITY OF POCA TELLO
Pledged-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)
(UNAUDITED)

Sewer and Water Revenue Bonds

Fiscal Year	Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2013 (1)	20,534	16,515	4,019	1,520	807	1.7271
2014	18,734	13,928	4,806	1,520	807	2.0653
2015	20,300	14,706	5,594	1,820	1,228	1.8353
2016	22,660	14,843	7,817	1,715	1,284	2.6065
2017 (2)	22,903	15,030	7,873	2,215	1,655	2.0344
2018	25,119	16,313	8,806	2,332	1,300	2.4246
2019	26,248	17,275	8,973	1,935	1,071	2.9850
2020	27,556	18,554	9,002	2,015	889	3.1000
2021	30,063	18,099	11,964	2,575	1,036	3.1000
2022	29,665	19,035	10,630	5,421	925	1.6751

Note: Details regarding the City's outstanding debt can be found in the notes to the financial

1 The City refinanced 3 of the 4 Sewer Bonds in fiscal year 2013.

2 The City refinanced the Water Revenue Bonds in fiscal year 2017.

3 The City retired Bond Series 2012D in September of fiscal year 2022 for \$4,040

CITY OF POCATELLO
Demographic and Economic Statistics
Last Ten Fiscal Years
(UNAUDITED)

Fiscal Year	(1) Population	(1) Median Property Value	(1) Median Income	(3) Median Age	(3) Bannock County Retail Sales	(4) School Enrollment	(2) Unemployment Rate
2013	54,877	*	*	*	*	12,729	6.2%
2014	54,350	*	*	*	*	12,923	3.8%
2015	54,292	*	*	*	*	12,707	3.7%
2016	54,441	*	*	31	*	12,589	3.4%
2017	54,746	133,700	40,269	31	*	12,586	3.4%
2018	55,193	133,700	40,269	31	*	12,744	2.7%
2019	56,637	142,200	44,171	32	*	12,810	2.7%
2020	56,320	148,200	46,617	33	*	12,060	4.9%
2021	57,092	165,900	51,293	33	1,290,195	12,066	3.2%
2022	57,730	340,000	51,293	33	*	12,000	3.1%

Data Sources

- (1) U.S. Census Bureau./County Regional Planning Commission
- (2) U.S. BUREAU OF LABOR STATISTICS
- (3) State Department of Commerce
- (4) School District

* information not available at this time.

Note: Population, median age, and education level information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

CITY OF POCA TELLO

**Principal Employers
September 30, 2022
(UNAUDITED)**

Employer	Type of Business	2022			2013		
		Approximate Employee Range	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Idaho State University	Higher Education	2,400	1	5.523%	3,400	1	8.612%
School District 25	Public School	1,730	2	3.981%	1,500	2	3.799%
Portneuf Medical Center	Medical Facilities	1,325	3	3.049%	1,200	3	3.039%
Idaho Central Credit Union	Banking	1,100	4	2.531%	-	-	-
Amy's Kitchen	Food Producer	750	5	1.726%	600	6	1.520%
City of Pocatello	Municipal Corporation	750	6	1.726%	700	4	1.773%
On Semiconductor	Semiconductors	650	7	1.496%	600	5	1.520%
Allstate	Insurance	475	8	1.093%	-	-	-
Bannock County Government	County Government	450	9	1.036%	410	8	1.038%
Walmart	Retail sales	350	10	0.805%	300	9	0.760%
Convergys	Call Center				600	7	1.520%
Varsity Contractors Inc.	Cleaning Services				350	10	0.887%
Total Top Ten		<u>9,980</u>		<u>22.966%</u>	<u>9,660</u>		<u>24.467%</u>

Source: Bannock Development Corp

Source: USA Today, Total Employment Pocatello 43,456 in 2022 to 39,481 in 2013

Based 2022 on Bannock County FY23 ACFR which cited Bannock Development Corporation as source.

SINGLE AUDIT SECTION

CITY OF POCA TELLO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Fiscal Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Number / Pass- Through Grantor's Number	Federal Expenditures	Subrecipients
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Programs:</i>				
Community Block Grants/Entitlement Grants	14.228	B22MC-160003	\$ 99,739	\$ -
	14.228	B21MC-160003	255,524	189,219
Covid-19	14.228	B20MW-160003	268,570	86,657
	14.228	B20MC-160003	148,532	23,790
	14.228	B19MC-160003	119,869	1,403
	14.228	B18MC-160003	29,020	19,140
			<u>921,354</u>	<u>320,209</u>
Lead Hazard Reduction Demonstration Grant Program (LBA)	14.905	IDLH065517	138,284	
			<u>138,284</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>1,059,638</u>	<u>320,209</u>
<u>U.S. Department of Transportation (FAA)</u>				
<i>Direct Programs:</i>				
Airport CRRSA Operating & Maintenance Program - COVID-19	20.106	AIP-3-16-0028-048	172,122	-
			<u>172,122</u>	<u>-</u>
Airport Equipment & Runway Rehab	20.106	AIP-3-16-0028-041	101,245	-
	20.106	AIP-3-16-0028-043	34,139	
	20.106	AIP-3-16-0028-044	971	
	20.106	AIP-3-16-0028-045	4,800	
	20.106	AIP-3-16-0028-050	28,071	
	20.106	AIP-3-16-0028-051	947,223	
	20.106	AIP-3-16-0028-053	17,602	
			<u>1,134,051</u>	<u>-</u>
Airport Master Plan Update	20.106	AIP-3-16-0028-047	251,676	
			<u>251,676</u>	<u>-</u>
<i>Federal Transit Cluster:</i>				
<i>Direct Programs:</i>				
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CARES ID90X196	281,455	
	20.507	ID-90-X189	466,063	
	20.507	ID-90-0012	689,288	
	20.507	ID-90-X175	21,733	
	20.507	ID-90-X180	234,102	
	20.507	ID-90-X194	6,088	
			<u>1,698,729</u>	<u>-</u>
Total Federal Transit Cluster - CFDA Nos. 20.507				
<i>Transit Services Program Cluster</i>				
<i>Passed through the State of Idaho Transportation Department:</i>				
<i>Enhanced Mobility of Seniors and Individuals with Disabilities</i>				
Capital - Elderly/Handicapped	20.513	Capital - 5310	37,347	
Capital - Elderly/Handicapped-ADA Ramps	20.513	Capital - 5310	90,532	
Total Transit Services Program Cluster - CFDA Nos. 20.513			<u>127,879</u>	<u>-</u>
<i>Passed through the State of Idaho Transportation Department:</i>				
<i>Bus and Bus Facilities Formula Program</i>				
Formula Grants for Rural Areas	20.509	Capital - 5399	67,526	
	20.509	ID-19X0XX	597,020	
			<u>664,546</u>	<u>-</u>
<i>Highway Safety Cluster:</i>				
<i>Passed through the State of Idaho Transportation Department:</i>				
<i>State and Community Highway Safety</i>				
20.600	22CL6MOBPOCPD		302	
<i>Passed through the State of Idaho Transportation Department:</i>				
<i>National Priority Safety Programs</i>				
20.616	22CL5MOBPOCPD		4,186	
			<u>4,488</u>	<u>-</u>
Total Highway Safety Cluster - CFDA Nos. 20.600 and 20.616				
<i>Highway and Planning Construction Cluster:</i>				
<i>Passed through the Idaho State Parks & Recreation Department</i>				
<i>Recreational Trails Program</i>				
20.219	RT20-44		6,423	
			<u>6,423</u>	<u>-</u>
Total Highway and Planning Construction Cluster				
Total U.S. Department of Transportation			<u>4,059,914</u>	<u>-</u>
<u>U.S. Department of Lands</u>				
<i>Direct Programs:</i>				
Coop Forestry Assistance	10.664	17-DG-11010000-14	59,975	59,975
Total U.S. Department of Lands			<u>59,975</u>	<u>59,975</u>
<u>U.S. Department of Justice (DOJ)</u>				
<i>Direct Programs:</i>				
Coronavirus Emergency Supplemental Funding (CESF)	16.034	Covid1844GRNT	16,545	
Community Policing Grant (COPS)	16.710	2020UMWX0246	360,269	
2022 Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	BJA-2021-171xxx	24,137	
Total US Department of Justice			<u>400,951</u>	<u>-</u>
<u>Executive Office of the President</u>				
<i>Passed through the Idaho State Police</i>				
<i>Salary Reimbursement</i>				
95.001	G22OR0004A/G21OR0004A		17,626	
Total U.S. Executive Office of the President			<u>17,626</u>	<u>-</u>
<u>National Endowment for the Humanities</u>				
<i>Passed through the Idaho State Commission for Libraries</i>				
<i>Grants to States</i>				
45.310	LS-249959-OLS-21		1,000	
Total National Endowment for the Humanities			<u>1,000</u>	<u>-</u>
<u>Department of the Interior</u>				
<i>Passed through the Idaho State Historical Society</i>				
<i>Historical Preservation Fund Grants in Aid</i>				
15.904	FFY20CLG Grant		6,750	
Total Department of the Interior			<u>6,750</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
<i>Direct Programs:</i>				
Assistance to Firefighters Grant (AFG)	97.044	EMW2020FG19484	120,719	
Port Security Grant Program	97.056	70T02021T6114N157	10,977	
<i>Passed through the State of Idaho Military Division:</i>				
<i>Homeland Security Grant</i>				
97.067	EMW2019SS00047		6,209	
Total U.S. Department of Homeland Security			<u>137,905</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ 5,743,759	\$ 380,184

*The accompanying notes are an integral part of this schedule.

CITY OF POCA TELLO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended September 30, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Pocatello (City) under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is prepared 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 the City, it is not intended to and does not present the financial position, changes in assets, or cash flows of the City.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. 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

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The City has elected to use the Simplified Allocation Method for certain grants, as approved by the specific granting agencies.

NOTE 4. SUBRECIPIENTS

The City passes certain federal awards received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, the City reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the City has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and the subrecipients achieve the award's performance goals. NOTE 5. MATCHING REQUIREMENTS Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**CITY OF POCA TELLO
SCHEDULE OF TRANSACTIONS
PASSENGER FACILITY CHARGE ACCOUNTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

BEGINNING CASH BALANCE - PFC					2022 <u>\$ 241,468.12</u>
REVENUES					
	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
COLLECTIONS 072-6010-337.02-00	\$23,027.50	\$10,284.08	\$10,525.12	\$9,293.89	\$53,130.59
INTEREST	\$30.35	\$53.04	\$156.21	\$0.00	\$239.60
	<u>\$23,057.85</u>	<u>\$10,337.12</u>	<u>\$10,681.33</u>	<u>\$9,293.89</u>	<u>\$53,370.19</u>
TOTAL REVENUES					\$53,370.19
DISBURSEMENTS					
APPLICATION NO.	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
03-04-C-03-PIH *					\$0.00
07-05-C-02-PIH *					\$0.00
10-06-C-01-PIH *					\$0.00
13-07-C-00-PIH-010 GA Ramp Rehab Phase II / FBO	34.42	93.10	0.00	14.12	\$141.64
16-08-C-CC-PIH-003 Rehab Terminal Apron	8.98	147.36	0.00	3.68	\$160.02
16-08-C-CC-PIH-009 Construct Apron Hardstand	37.42	54.94	0.00	15.35	\$107.71
16-08-C-CC-PIH-002 Rehab Taxiway A	8.98	1,332.22	0.00	3.68	\$1,344.88
20-09-C-00-PIH-003 Rotating Beacon	29.93	24.68	0.00	12.28	\$66.89
20-09-C-00-PIH-004 Electrical Vault	29.93	477.29	0.00	12.28	\$519.50
20-09-C-00-PIH-005 Master Plan Update	0.00	(224.97)	0.00	0.00	-\$224.97
20-09-C-00-PIH-007 Acquire SRE-Multi-task	0.00	(432.21)	0.00	85.36	-\$346.85
	<u>\$149.66</u>	<u>\$1,472.41</u>	<u>\$0.00</u>	<u>\$146.75</u>	<u>\$1,768.82</u>
TOTAL DISBURSEMENTS					<u>(1,768.82)</u>
CLOSING CASH BALANCE - PFC					<u>\$ 293,069.49</u>
* CLOSED APPLICATION					



**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**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

We have audited, in accordance with the 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Pocatello, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise City of Pocatello's basic financial statements, and have issued our report thereon dated December 29, 2023.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Pocatello'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

Purpose of this Report

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

A handwritten signature in black ink that reads "Deaton & Company".

Pocatello, Idaho
December 29, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Pocatello's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Pocatello's major federal programs for the year ended September 30, 2022. City of Pocatello's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Pocatello complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the City of Pocatello and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Pocatello's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

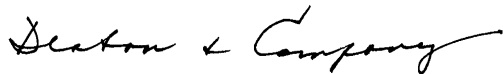
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Pocatello, Idaho
December 29, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO THE PASSENGER FACILITY CHARGE PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Passenger Facility Charge Program

Opinion on the Passenger Facility Charge Program

We have audited City of Pocatello's Airport (the Airport) compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2022.

In our opinion, City of Pocatello complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Our responsibilities under those standards and the Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Pocatello and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance of the passenger facility charge program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's passenger facility charge program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment

made by a reasonable user of the report on compliance about the City's compliance with the requirements of the passenger facility charge program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide, we:

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

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

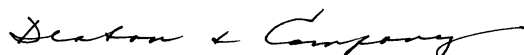
Report on Internal Control over Compliance

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Pocatello, Idaho
December 29, 2023

CITY OF POCA TELLO, IDAHO

Schedule of Findings and Questioned Costs For Fiscal Year Ended September 30, 2022

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Pocatello were prepared in accordance with GAAP.
2. No reportable conditions relating to the audit of the general-purpose financial statements are reported over internal control.
3. One instance of noncompliance (2022-001) that was significant to the financial statements of the City of Pocatello was disclosed in accordance with Government Auditing Standards.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance.
5. The auditor's report on Compliance for the major federal award programs for the City of Pocatello expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for the City of Pocatello that are reported in this schedule.
7. The programs tested as major programs include: Department of Transportation, Assistance listing No. 20.106 and HUD 14.228;
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The City of Pocatello was determined to be a High-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

2022-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements in a timely manner with the State of Idaho's legislative services office or to appropriate financial institutions. The City was also late filing the SEFA with the Federal Audit Clearinghouse.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit

period. The City is also subject to filing the financial statements under bonding requirements. The SEFA is required to be submitted 30 days after receipt of the auditor's report or 9 months after the end of the fiscal year – whichever comes first.

Cause: During the period when the audited financial statements are prepared and filed, the City had no Chief Financial Officer and limited in house accounting assistance available. Information was not available for the audit to be completed and submitted timely.

Effect: Because the audited financial statements were not filed timely the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance. When SEFA reporting is delinquent, federal agencies can limit amounts of federal awards.

This is a repeat finding.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

CITY OF POCA TELLO, IDAHO

Prior Year findings - Schedule of Findings and Questioned Costs For Fiscal Year Ended September 30, 2021

2021-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements timely with the State of Idaho's legislative services office or to appropriate financial institutions.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit period. The City is also subject to filing the financial statements under bonding requirements.

Cause: The City has been catching up with the effects of staff turnover in prior years. As the prior year audit was late, it pushed the current year late as well.

Effect: Because the audited financial statements were not filed in a timely manner the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.