BLAINE COUNTY

BASIC FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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Independent Auditor's Report

To the Board of County Commissioners
Blaine County
Hailey, Idaho 83333

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, and the aggregate remaining fund information of Blaine County, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County as of September 30, 2022, and the respective changes in financial position for the year then ended in conformity 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 County 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 County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and certain pension and OPEB information on pages 6–12 and 38–43 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's 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 County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Condie, Stoker & Brown

Condie, Stoker & Brown
Rupert, Idaho
January 25, 2023

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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 Board of County Commissioners
Blaine County
Hailey, ID 83333

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 *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County, Idaho as of and for the year ending September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 25, 2023.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Condie, Stoker & Brown

Condie, Stoker & Brown
Rupert, Idaho
January 25, 2023

Management's Discussion and Analysis

The following discussion and analysis provides an overview of Blaine County's Financial Activities for the fiscal year ending September 30, 2022.

Financial Highlights

- The assets of Blaine County exceeded its liabilities at the close of fiscal year 2022 by $45,425,723 *(net position*). Of this amount, $18,156,484 (*unrestricted net position)* may be used to meet the government's ongoing obligations to citizens and creditors.
- Blaine County allocated all of the Payment In Lieu of Taxes (PILT) in the amount of $2,412,024 to the General Fund to meet necessary expenditures.
- Interest earnings in the General Fund increased from $157,704 in fiscal year 2021 to $281,700 in the current fiscal year.

Overview of the Financial Statements

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

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

   The *Statement of Net Position* presents information on all of Blaine County's assets and liabilities, with the difference reported as net position, which is one method to measure the county's financial condition. An increase or decrease in the County's net position from one year to the next indicates whether the financial position of the County is improving or deteriorating.

   The S*tatement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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 report functions of the County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) and from other functions that are intended to recover all or a significant portion of costs through user fees and charges. The governmental activities of the County include general government, road and bridge, solid waste, and other various activities.

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

a. 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 resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

Blaine County maintains numerous 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. The Road and Bridge, Ambulance and Solid Waste funds are considered major funds. Other governmental funds include Bond Redemption, Public Health, Charity and Indigent, Noxious Weed, Recycle Center, Election Consolidation, Revaluation, District Court, County Fair, Historical Society, Waterways, Snowmobile, Junior College, Liability Insurance, Land Water and Wildlife, American Rescue Plan Act (ARPA), and E911. Data from the other governmental 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.

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

The basic governmental fund financial statements can be found on pages 13-19

b. 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 Blaine County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

3. **Notes to the Financial Statements and Other Information**
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Blaine County's budgetary reporting. Required supplementary information can be found within the audit.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indication of a government's financial position. In the case of Blaine County, assets exceeded liabilities by $45,425,723 at the close of the most recent fiscal year. Unrestricted net assets were $18,156,484 at the end of fiscal year 2022.

In 1995, a state law was passed setting a 3% cap on annual increases in the amount of property tax revenue used to fund most non-school taxing districts' budgets. The 3% allowable increase is based on the highest property tax budget for the prior three years for any affected taxing district. Additional property tax budget increases are allowed for taxing districts with new construction or annexation, or from use of a "foregone" amount which was created when less than the allowable 3% was levied in a prior year. When a taxing district has added territory through annexation or taxable property through new construction in the prior year, its property tax budget for the current year is allowed to increase above the 3% cap. Blaine County's program revenue encompasses 60% of its budget, and 40% is from property taxes.

A Comparison of Blaine County's Assets, Liabilities and Net Assets

ASSETS		**2021-2022**	**2020-2021**
Current and Other Assets		32,752,299	29,309,288
Capital Assets		30,832,693	31,280,458
Pension Asset		-	255,696
Right of Use Asset		532,781	-
	Total Assets	64,117,773	60,845,442
Deferred Outflows of Resources		7,390,107	3,948,261
LIABILITIES			
Current Liabilities		7,377,548	5,190,305
Long-Term and Other Liabilities		18,377,211	5,333,834
	Total Liabilities	25,754,759	10,524,139
Deferred Inflow From Pensions		209,435	8,403,549
Deferred Inflow of Resources from OPEB		42,081	-
Deferred Gain on Refunding		75,882	91,059
NET POSITION			
Invested in Capital Assets, Net of Debt		27,086,653	26,315,798
Restricted for Capital Projects and Bond Payment, Net of Debt		182,586	176,269
Unrestricted		18,156,484	19,282,889
	Total Net Assets	45,425,723	45,774,956

The largest portion of the County's net assets (60 percent) reflect its investment in capital assets net of related debt (e.g. land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. Blaine County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's 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. Unrestricted net asset of $18,156,484 may be used to meet the government's ongoing obligations to citizens and creditors. (Blaine County's Capitalization threshold is $5,000.)

Blaine County's Statement of Activities Comparison

	2021-2022	2020-2021	Difference
REVENUES			
Program Revenues			
Charges for Services and Sales	10,720,441	9,982,481	737,960
State Allocations	2,866,884	2,588,129	278,755
PILT Revenue	2,412,024	2,354,708	57,316
Operating Grants and Contributions	6,989,458	4,990,307	1,999,151
Miscellaneous	319,130	682,315	(363,185)
Property Taxes	15,322,995	14,547,853	775,142
Total Revenues	38,630,932	35,145,793	3,485,139
EXPENSES			
Program Expenses			
Clerk/Auditor	1,679,183	1,278,633	400,550
Assessor	525,147	411,625	113,522
Treasurer/Tax Collector	393,959	318,914	75,045
Sheriff	3,904,995	3,136,310	768,685
Commissioner	624,036	487,387	136,649
Coroner	164,275	163,934	341
Prosecuting Attorney	1,329,760	1,040,159	289,601
Probation	746,087	553,013	193,074
Facilities (Buildings and Grounds)	1,273,064	1,160,911	112,153
Administrative Services	327,430	557,383	(229,953)
Extension	137,563	127,036	10,527
Information Technology	710,673	538,865	171,808
Elections	136,264	80,272	55,992
Ketchum Police	1,559,718	1,199,137	360,581
General	3,346,384	2,705,966	640,418
Emergency Communications (Dispatch)	1,408,996	1,100,223	308,773
Jail	3,285,132	2,521,480	763,652
Land Use & Bldg. Services (Planning and Zoning)	1,257,214	910,711	346,503
Human Resources	276,308	-	276,308
Sustainability	193,248	-	193,248
Geographic Information Systems	323,585	245,463	78,122
Public Defender	790,592	597,499	193,093
Capital Improvement	52,212	23,956	28,256
Special Services			
Public Health	419,126	270,969	148,157
Charity & Indigent	299,812	407,740	(107,928)
Road & Bridge	4,196,198	3,720,080	476,118
Noxious Weed	272,986	226,321	46,665
Revaluation	694,840	556,479	138,361
Recycle Center	556,118	334,491	221,627
Solid Waste	2,407,925	2,122,808	285,117
District Court	227,448	249,791	(22,343)
County Fair	30,693	21,253	9,440
Historical Society	30,200	28,800	1,400
Ambulance	3,240,514	2,777,173	463,341
Waterways	72,337	34,900	37,437
Snowmobile	18,180	10,277	7,903
Junior College	86,050	86,900	(850)
Liability Insurance	194,200	209,175	(14,975)
ARPA	645,333	11,372	633,961
E911	708,629	603,300	105,329
Land, Water & Wildlife	188,249	88,551	99,698
Bond Redemption	107,306	130,389	(23,083)
Election Consolidation	138,198	64,908	73,290
Total Expenses	38,980,167	31,114,554	7,865,613
Increase (Decrease) in Net Assets	(349,235)	4,031,239	(4,380,474)

It should not come as a surprise that the expenses of the governmental activities surpass their program revenues, creating negative numbers, which are net expenses or net costs to the general public (see the statement of activities in the financial statements). After all, services like public safety, public health, general and administrative services are dependent upon tax dollars and are supplied by governments because the private sector does not provide such services in quantities sufficient to meet public demand.

Salaries and benefits continue to comprise the majority of the County's expenditures.

Operating grants and contributions continue to supplement Blaine County revenues. The grants received by Blaine County were awarded to several departments/funds, including Sheriff, General, Road and Bridge, Jail, Public Defender, Waterways, E911, Probations, Noxious Weed, American Rescue Plan Act (ARPA), and Election Consolidation.

As of the end of the current fiscal year, Blaine County's governmental funds reported combined ending cash balances of $30,613,618. The general fund is the chief operating fund of Blaine County. At the end of the current fiscal year, unreserved fund balance of the general fund was $8,124,918. As a measure of the general fund's liquidity, it may be useful to compare this unreserved fund balance to total fund expenditures. The unreserved fund balance of the General Fund is 36% of the expenditures.

Governmental Fund Budgetary Highlights

Differences between the original budget and the final budget were as follows mostly due to receipt of unanticipated revenue:

Fund	Budget	Adjustments	Final Budget
General	23,295,733	2,329,248	25,624,981
Road & Bridge	3,400,395	24,000	3,424,395
Solid Waste	2,314,802	690,000	3,004,802
Weeds	282,013	7,083	289,096
PSF Bond Redemption	725,275	450	725,725
Waterways	47,173	29,442	76,615
ARPA	2,235,779	(49,000)	2,186,779
E-911	492,730	59,970	552,700

Capital Assets

Blaine County's investment in capital assets for its governmental activities as of September 30, 2022, amounts to $30,675,829 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

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

Governmental Type Activities:

Buildings:

- Electronic Door Control System at PSF 128,455

Heavy Equipment

- Kodiak Loader Mount Snow Blower w/Chute 59,438
- 2021 Pioneer Truckweld PUP Dump Trailer 87,114
- 2021 Caterpillar 914 Wheel Loader 112,226
- Caterpillar Front Push Blade Pkg for Grader 8,000
- Caterpillar S WNG 140M Snow Wing 18,669
- Caterpillar S WNG 140M Snow Wing 18,669
- Caterpillar BLD 117 V-Plow Snow Plow 12,260
- Boat Docks West Magic #3 36,971
- Rotary Lift 7,999
- 2022 Criterion VNF 8.5X24 Trailer 15,249
- 1995 Caterpillar 623F Scraper 219,894

- 2014 Caterpillar D6TXW VP Dozer 325,115
- Furnace 9,849
- Navian Tankless Water Heater – Annex 9,620

Furniture and Equipment

- HPE Storeonce 3640 Expansion 18,327
- HPE Storeonce 3640 Expansion 18,327
- APX 8000 All Band Portable Radio 7,035
- APX 8000 All Band Portable Radio 7,035
- APX 8000 All Band Portable Radio 7,035
- APX 8000 All Band Portable Radio 7,035
- APX 8000 All Band Portable Radio 7,035
- APX 8000 All Band Portable Radio 7,035
- Ruggedized Smartscan 16,347
- X Series Monitor/Defibrullator 36,422
- Cisco Fire Wall Upgrade 116,789
- Shelving/Cabinets KPD 7,348
- Ballot On Demand Printing System 8,500
- Annex & OCH Security System 35,448
- 3rd Floor ADA Bathroom Remodel 38,514
- Annex Probation Remodel 53,313
- Annex LUBS Remodel 11,140

Trucks and Vehicles

- 2021 Dodge Durango 35,494
- 2021 Dodge Durango 35,480
- Whelen Package for 2022 Dodge Durango 7,771
- Whelen Package for 2022 Dodge Durango 7,637
- 2021 Toyota RAV4 35,872
- 2021 Toyota RAV4 36,000
- 2022 Ford Ranger 39,569
- 2022 Ford Ranger 29,814
- 2022 Dodge Ram 2500 56,460
- 2022 Dodge Ram 2500 67,040
- 2022 Dodge Durango 37,042

Debt Administration

The following changes took place with the debt of the county:

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2021	Additions	Deductions	Amount Outstanding 9/30/2022	Amount Due in One Year
Caterpillar 160M3 Grader-***RETURNED***	2.99%	R&B	12/1/2021	194,647	-	194,647	-	-
Caterpillar 160M3 Grader-***RETURNED***	2.75%	R&B	12/1/2021	194,647	-	194,647	-	-
Caterpillar 966M Loader-***RETURNED***	2.75%	R&B	12/1/2021	214,112	-	214,112	-	-
Public Safety System	3.75%	General	10/24/2024	401,254	-	94,844	306,410	102,091
Caterpillar 914 Wheel Loader	2.99%	General	10/28/2026	-	87,226	7,596	79,630	5,216
Total-Capital Lease				1,004,660	87,226	705,846	386,040	107,307
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	3,960,000	-	600,000	3,360,000	625,000
Total-Bonds				3,960,000	-	600,000	3,360,000	625,000
Total Debt				4,964,660	87,226	1,305,846	3,746,040	732,307

Interest and Fees of $15,047 and $125,726 on the above bonds and notes payable had been charged to the General, and Bond Redemption Funds, respectively, on the Statement of Activities.

Economic Factors

During fiscal year 2022, the COVID-19 pandemic continued to have an impact globally, as well as in our community. The federal government signed into law the American Rescue Plan Act (ARPA) which aids governments in responding to the COVID-19 public health emergency and its economic impacts. Blaine County was awarded $4.5 million, of which $2.2 million was received in fiscal year 2021; the remaining amount was received in fiscal year 2022. An additional sum of $2.1 million will be received in fiscal year 2023 from the ARPA Local Assistance and Tribal Consistency Fund (LATCF). These funds have been and will be used to cover County general governmental services, expenses due to COVID-19, and to provide economic relief to community entities that have been affected by COVID-19.

Also due to COVID-19, the County has housed fewer inmates, leading to a dramatic drop in revenue from the State and various other counties. Although revenues from this source improved significantly in 2022 from the previous fiscal year, they are far below levels reached in prior fiscal years.

Blaine County saw increased revenues from State revenue sharing sources such as liquor and sales tax, as well as significant one-time payments deriving from the State's record surplus, used to support Road and Bridge.

Interest rates rose during fiscal year 2022, which translated to increased interest income. The higher interest rates have slowed, but not greatly depressed, the building boom, during which the County has continued to benefit from record high building permit revenue.

Planning for the Future

Blaine County utilizes a budgeting process that aligns the County's strategic planning with its budget. The focus of our Outcome-Based Budgeting (OBB) process is to align our resources to those priorities that drive the outcomes (results) that matter most to the citizens of Blaine County. In order to achieve these outcomes, we incorporate strategic planning and performance management into our budgeting process to provide a cohesive framework for sound fiscal management.

The Government Finance Officers Association (GFOA) recommends all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. The GFOA considers budgeting for results and outcomes as a practical way to achieve the objective of integrating performance into the budgetary process.

By integrating strategic planning, outcome-based budgeting, and performance management, Blaine County can better assess its current environment as well as anticipate and respond appropriately to changes in the environment. With this integrated process, we will be better equipped to envision the future, increase our effectiveness, and ensure we have alignment with operational missions in achieving the County's vision. Transitioning Blaine County to an outcome-based budget process took several years to fully implement and we have seen excellent results.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Stephen McDougall Graham, Auditor, or the Blaine County Commissioners at Blaine County, 206 1st Avenue South, Suite 200, Hailey, Idaho 83333.

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities (Primary Government)
Assets	
Current Assets:	
Cash and Investments	30,613,618
Accounts Receivable, net of allowance	1,981,054
Delinquent Taxes Receivable	157,627
Non Current Assets:	
Construction in Progress	156,864
Capital Assets, net of depreciation	30,675,829
Right of Use Asset - Operating Leases	532,781
Total Assets	64,117,773
Deferred Outflows of Resources:	
Deferred Outflow of Resources From Pensions	7,350,691
Deferred Outflow of Resources From OPEB	39,416
Liabilities	
Current Liabilities:	
Warrants Payable	513,930
Vouchers Payable	1,298,835
Accrued Payroll and Benefits	949,862
Interest Payable	18,161
Unearned Revenue	3,710,495
Current Operating Lease Liability	153,958
Note Payments Due Within One Year	732,307
Non Current Liabilities:	
Long-Term Operating Lease Liability	379,870
Note Payments Due Beyond One Year	3,013,733
Accrued Compensated Absences	1,496,202
Net Pension Liability	13,166,689
OPEB Liability	320,717
Total Liabilities	25,754,759
Deferred Inflows of Resources:	
Deferred Inflow of Resources From Pensions	209,435
Deferred Inflow of Resources From OPEB	42,081
Deferred Gain on Refunding	75,882
Net Position	
Invested in Capital Assets, net of related debt	27,086,653
Restricted for Bond Payment Reserve	182,586
Unrestricted	18,156,484
Total Net Position	45,425,723

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Primary Governmental Activities
Governmental Activities					
General Government:					
Clerk/Auditor	1,679,183	214,748	-	-	(1,464,435)
Assessor	525,147	290,164	-	-	(234,983)
Treasurer/Tax Collector	393,959	61	-	-	(393,898)
Sheriff	3,904,995	174,927	20,684	-	(3,709,384)
Commissioner	624,036	-	-	-	(624,036)
Coroner	164,275	15,686	-	-	(148,589)
Prosecuting Attorney	1,329,760	2,467	-	-	(1,327,293)
Probation	746,087	32,662	42,629	-	(670,796)
Buildings and Ground	1,273,064	-	-	-	(1,273,064)
Administrative Services	327,430	62,384	-	-	(265,046)
Extension	137,563	18,191	-	-	(119,372)
Information Technology	710,673	6,000	-	-	(704,673)
Elections	136,264	-	-	-	(136,264)
Ketchum Police	1,559,718	1,568,569	-	-	8,851
General	3,346,384	177,491	1,867,457	-	(1,301,436)
Dispatch	1,408,996	1,316,038	-	-	(92,958)
Jail	3,285,132	429,304	15,000	-	(2,840,828)
Planning and Zoning	1,257,214	1,292,708	62,222	-	97,716
Human Resource	276,308	-	-	-	(276,308)
Sustainability	193,248	93,500	-	-	(99,748)
Geographic Info System	323,585	23,089	-	-	(300,496)
Public Defender	790,592	9,689	286,197	-	(494,706)
Capital Improvement	52,212	-	-	-	(52,212)
Special Services:					
Public Health	419,126	-	-	-	(419,126)
Charity & Indigent	299,812	-	-	-	(299,812)
Road & Bridge	4,196,198	110,822	3,690,618	-	(394,758)
Noxious Weed	272,986	30	9,992	-	(262,964)
Revaluation	694,840	-	-	-	(694,840)
Recycle Center	556,118	667,852	-	-	111,734
Solid Waste	2,407,925	2,482,467	-	-	74,542
District Court	227,448	420,291	-	-	192,843
County Fair	30,693	1,100	-	-	(29,593)
Historical Society	30,200	-	-	-	(30,200)
Ambulance	3,240,514	780,714	-	-	(2,459,800)
Waterways	72,337	23,074	36,205	-	(13,058)
Snowmobile	18,180	30,144	-	-	11,964
Junior College	86,050	-	-	-	(86,050)
Liability Insurance	194,200	17,197	-	-	(177,003)
ARPA	645,333	-	836,974	-	191,641
E911	708,629	459,072	29,702	-	(219,855)
Land, Water & Wildlife	188,249	-	-	-	(188,249)
Bond Redemption	107,306	-	-	-	(107,306)
Election Consolidation	138,198	-	91,778	-	(46,420)
Total Primary Government	38,980,167	10,720,441	6,989,458	-	(21,270,268)

General Revenues:	
Property Taxes Levied for General Fund	9,489,522
Property Taxes Levied for Special Revenue Funds	5,833,473
State Allocations	2,866,884
PILT Revenue	2,412,024
Gain (Loss) on Sale and Disposal of Assets	655,637
Investment Earnings	281,700
Unrealized Market Loss on Investments	(701,719)
Miscellaneous	83,512
Total General Revenues	20,921,033
Change in Net Position	(349,235)
Net Position Beginning of Period	45,774,958
Net Position End of Period	45,425,723

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General	Ambulance District	Road and Bridge	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Investments	13,515,660	3,288,437	2,554,557	3,453,494	7,801,470	30,613,618
Accounts Receivable	541,652	328,794	617,072	287,010	206,526	1,981,054
Delinquent Taxes Receivable	107,031	25,244	-	-	25,349	157,624
Total Assets	14,164,343	3,642,475	3,171,629	3,740,504	8,033,345	32,752,296
Liabilities						
Warrants Payable	270,395	20,291	93,989	-	129,255	513,930
Vouchers Payable	400,470	10,217	211,741	552,996	123,411	1,298,835
Accrued Payroll and Benefits	813,544	-	67,808	-	68,510	949,862
Unearned Revenue	87,281	-	-	-	3,623,214	3,710,495
Total Liabilities	1,571,690	30,508	373,538	552,996	3,944,390	6,473,122
Deferred Inflows of Resources						
Unavailable Revenue - Property Taxes	85,254	20,231	-	-	20,246	125,731
Total Deferred Inflows of Resources	85,254	20,231	-	-	20,246	125,731
Fund Equity						
Fund Balances:						
Committed	4,382,481	664,229	712,121	822,256	960,949	7,542,036
Assigned	-	2,927,507	2,085,970	2,365,252	3,107,760	10,486,489
Unassigned	8,124,918	-	-	-	-	8,124,918
Total Fund Balance	12,507,399	3,591,736	2,798,091	3,187,508	4,068,709	26,153,443
Total Liabilities and Fund Equity	14,164,343	3,642,475	3,171,629	3,740,504	8,033,345	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Property taxes collected beyond 60 days after year end are not recorded as assets in the Governmental Funds balance sheet.	125,731
Governmental fund capital assets are not financial resources and therefore are not reported in the funds.	30,832,693
Net pension and OPEB assets and liabilities as well as pension and OPEB-related deferred outflows and deferred inflows of resources are only recognized in the government-wide statements	(6,348,812)
Right of use assets and operating lease liabilities are only recognized in the government-wide statements	(1,047)
Long-term debt is not payable in the current period and thus not reported in the funds.	(3,746,040)
Deferred Gain on Refunding is not recognized in the funds.	(75,882)
Interest payable is not payable in the current period and thus not reported in the funds.	(18,161)
Accrued compensated absences are not reported in Governmental Funds.	(1,496,202)
Net position of Governmental Activities	45,425,723

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Ambulance District	Road and Bridge	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	10,340,023	2,458,993	-	-	2,527,623	15,326,639
Licenses and Permits	1,321,082	-	-	-	-	1,321,082
Intergovernmental	7,197,277	143,110	3,728,129	-	1,293,423	12,361,939
Charges for Services	3,782,461	773,422	5,469	2,482,466	897,429	7,941,247
Fines and Forfeitures	28,531	-	1,070	-	171,117	200,718
Miscellaneous	859,427	8,112	111,434	-	576,076	1,555,049
Total Revenues	23,528,801	3,383,637	3,846,102	2,482,466	5,465,668	38,706,674
Expenditures						
Salaries and Wages	11,035,937	-	1,063,804	-	1,118,780	13,218,521
Payroll Expenses and Benefits	4,114,381	-	439,502	-	480,209	5,034,092
General and Administrative	2,956,942	-	-	-	845,720	3,802,662
Health Care	-	2,979,229	-	-	634,414	3,613,643
County Services	-	-	-	2,319,035	904,335	3,223,370
Law Enforcement	1,493,079	-	-	-	150,375	1,643,454
Road Maintenance	-	-	1,318,577	-	-	1,318,577
Contracts and Misc. Services	560,975	-	-	-	-	560,975
Capital Expenditures	2,492,045	105,908	472,523	545,009	378,054	3,993,539
Debt Service:						
Principal Retirement	102,441	-	-	-	600,000	702,441
Interest and Fiscal Charges	15,047	-	-	-	125,726	140,773
Total Expenditures	22,770,847	3,085,137	3,294,406	2,864,044	5,237,613	37,252,047
Excess (Deficit) Revenues Over Expenditures	757,954	298,500	551,696	(381,578)	228,055	1,454,627
Other Financing Sources (Uses):						
Financing of Capital Leases	87,226	-	-	-	-	87,226
Unrealized Market Gain (Loss) on Investments	(701,719)	-	-	-	-	(701,719)
Total Other Financing Sources (Uses)	(614,493)	-	-	-	-	(614,493)
Net change in fund balances	143,461	298,500	551,696	(381,578)	228,055	840,134
Fund Balance at Beginning of Year	12,363,938	3,293,236	2,246,395	3,569,086	3,840,654	25,313,309
Fund Balance at End of Year	12,507,399	3,591,736	2,798,091	3,187,508	4,068,709	26,153,443

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2022

Excess Revenue over Expenditures and Other Sources - Total Governmental Funds	840,134
Amounts reported for governmental activities in the Statement of Activities are different because:	
Property tax revenues that are not received within sixty days after year end do not provide current financial resources and thus are not recorded as revenue in the Governmental Funds.	(3,643)
Accrued interest is not reported as an expense in the Governmental Funds.	18,420
Governmental Funds report capital outlays as current expenditures. In the Statement of Activities, the cost of capital assets exceeding $5,000 is allocated over their estimated useful lives as depreciation expense. The difference between these two methods of accounting for capital expenditures is:	1,950,134
Gain on disposals and trades of capital assets not reported in Governmental Funds.	632,203
Current year depreciation is not reported as an expense in the Governmental Funds.	(2,424,117)
Basis in assets sold is not reported against revenue in the Governmental Funds	(2,583)
Repayment of long-term debt is reported as an expenditure in the Governmental Funds, but repayment reduces long-term liabilities in the Statement of Net Assets.	702,441
Liabilities for accrued compensated absences are not recorded in the Governmental Funds. This is the increase in leave during the year.	(142,957)
Operating lease liability and right of use asset accrual changes are not recognized in the Governmental Funds.	(1,047)
Pension System accrual changes are not recognized in the Governmental Funds.	(1,821,860)
OPEB accrual changes are not recognized in the Governmental Funds.	(9,134)
Change in Net Position of Governmental Activities	(349,235)

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Payroll Benefit Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	8,057	1,801,296
Taxes Receivable	-	580,984
Total Assets	8,057	2,382,280
Liabilities		
Warrants Payable	-	75,860
Due to Taxing Districts	-	600,710
Due to Others	-	1,705,710
Total Liabilities	-	2,382,280
Net Position		
Held in Trust	8,057	

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Payroll Benefit Trust
Additions	
Trust Amounts Received	108,598
Deductions	
Trust Amounts Remitted	108,202
Change in Net Assets	396
Net Position Beginning of Year	7,661
Net Position End of Year	8,057

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Blaine County, Idaho was established in 1895 under the provision of the State of Idaho. The County operates under a County Commission form of government.

The financial statements of Blaine County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

1. The Financial Reporting Entity

For financial reporting purposes, management has considered potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit within the reporting entity is the governing body's responsibility for financial accountability. Financial accountability is defined as the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Blended Component Units: The County Fair is an entity legally separate from Blaine County governed by a board appointed by the Commissioners of Blaine County. For financial reporting purposes, the fair is reported as if it were part of the County's operations because its purpose is to provide citizenry with special services. The Historical Fund has a board not appointed by the Commissioners of Blaine County, so only the receipt and disbursement of property taxes is accounted for within the Special Revenue Funds of the County.

2. Basis of Accounting/Measurement Focus

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

a. Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The Statement of Net Position presents the financial condition of the governmental activities of the County at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated.

b. Fund Financial Statements:

Governmental Funds Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-Wide Financial Statements.

Governmental funds are accounted for using the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Available for purposes of revenue recognition is defined as sixty days. Revenue sources susceptible to accrual include property taxes and intergovernmental revenues. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include the accrual of payroll, vacation, sick pay and the related payroll liabilities associated with these items.

The following is a description of the activities accounted for as major funds used by the County:

General Fund – This fund is the County's primary operating fund. It accounts for all activities of the general government, except those required to be accounted for in another fund.

Solid Waste Fund – This fund accounts for the operation of waste management within the County.

Road and Bridge Fund – This fund accounts for the road and bridge maintenance and construction that the County performs.

Ambulance Fund – This fund accounts for the funding of ambulance districts within the County.

c. Fiduciary Fund Financial Statements:

Fiduciary Fund Financial Statements include a Statement of Net Position. The County's fiduciary funds are comprised of the following:

Agency Funds – These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Private-Purpose Trust Funds – These funds report trust arrangements under which the principal will benefit individuals, private organizations or other governments.

Pension Trust Funds – These funds report resources that are required to be held in trust for the members and beneficiaries of employee benefit plans (e.g. cafeteria).

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

3. Budgeting

Budgets are set based on resources available and/or appropriations necessary for each fiscal year by program and fund.

The County Commissioners meet the Tuesday following the first Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations for each department, and fund. Budgetary data is prepared on the basis of accounting used by a particular fund. A copy of the budget shall be available for public inspection and a summary statement of the budget for the ensuing year shall be published, including amounts budgeted for the prior year, which shall be included for purposes of comparison. Taxpayers are invited to attend a public hearing to express their views concerning the proposed budget.

During this public meeting, the budget is approved and is legally enacted through the passage of a resolution. The resolution is subject to amendment by the Board of Commissioners throughout the year. The amounts reported as original budget reflect the initial budget adopted and the final budget represents the final amounts passed by the Commissioners during the year.

4. Encumbrances

Encumbrances are not liabilities and they are not recorded as expenditures until receipt of material or services. For budgetary purposes, appropriations lapse at year end and are re-budgeted the following year. The County does not reserve fund balance for outstanding encumbrances at year end.

5. Capital Assets

The County's assets are capitalized at cost or estimated historic cost. Gifts or contributions of assets are recorded at fair market value when received. Depreciation is recorded on the straight-line basis over the estimated useful lives of the assets as follows: Buildings 30-50 years, Equipment 5-10 years, Infrastructure 30-40 years.

The Governmental Accounting Standards Board's (GASB) Statement No. 34 requires the inclusion of infrastructure, buildings and land in local government's basic financial statements. The County has elected to use the basic approach as defined by Statement No. 34 for asset reporting. Historical cost records do not exist for all of the County's assets dating back to 1895. For those assets where actual cost records could not be located, the County estimated cost using standard unit costs appropriate for the acquisition date. Accumulated depreciation was computed based on the life of the assets. Book value is computed by deducting the accumulated depreciation from the original cost.

6. General Long-Term Debt

Unmatured long-term debt is presented in the government-wide financial statements. Repayment of debt will be paid from the applicable fund as presented in Note J. Payment of accrued vacation pay will be made from the General and Special Revenue Funds incurring the expenditure. Interest expense on long-term debt is recorded when due.

7. Cash and Cash Equivalents and Investments

Cash equivalents consist primarily of cash on deposit, certificates of deposit, marketable securities and deposits with the State of Idaho Local Government Investment Pool. Investments are recorded at fair value based upon quoted market prices at September 30, 2022, except where there is no significant difference between cost and fair value. The difference between the purchase price and market price, when significant, is recorded as investment earnings.

8. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Inventory

Inventory is expensed when purchased. The County has no significant inventories.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

10. Fund Equity

Governmental fund equity is classified as fund balance. Fund balance is further classified, when applicable, as follows:

a. Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

b. Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional or enabling legislation.

c. Committed fund balance: These amounts can only be used for specific purposes pursuant to constraint imposed by formal resolutions of the County Commissioners – the County's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

d. Assigned fund balance: This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amounts to be used for specific purposes.

e. Unassigned fund balance: This fund balance is the residual classification for the General Fund.

The Blaine County Commissioners are the entity's highest level of decision-making authority. When both restricted and unrestricted fund balances are available for use, it is the County's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

11. Deferred Outflows/Inflows of Resources

The County follows GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. These new standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The County has items that qualify for reporting in this category related to pensions which are reported only in the government-wide financial statements on the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting under this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred inflows related to pensions are reported only in the government-wide financial statements on the Statement of Net Position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

12. Pensions

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

13. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense; information about the fiduciary net position of the County and additions to/deductions from the County's fiduciary net position have been determined on the same basis as they are reported by the County. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

NOTE B – CASH AND INVESTMENTS

The government maintains an investment and cash pool for County held funds. The County is authorized to invest funds in accordance with the County's Resolution 2017-20.

Interest Rate Risk – The County has a formal investment policy that limits investment maturities to no more than 20% of its investments in maturities over 20 years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The County's investment policy limits deposits to qualified public depositories as defined in Idaho Code Title 57 Chapter 113. The County's investment in the State Treasurer's Investment Pool is not currently rated. All deposits in the State Investment Pool are either FDIC insured or fully collateralized with securities held in trust by the State Treasurer, but not in the name of Blaine County. The following table lists the average maturities and credit rating of other investments.

Concentration of Credit Risk – The County limits the amount it may invest in any one issuer as stated in Resolution 2017-20.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does have a deposit policy as outlined in Resolution 2017-20. The County's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the County at fiscal year-end. The cash is recorded in terms of United States currency. Balances consist of the following:

	Carrying Balance	Bank Balance
Zions	286,829	437,363
Mountain West Bank	1,961,720	2,147,749
DL Evans	588,970	566,343
Idaho State Treasurer Pool	22,765,431	22,724,507
MultiBank Securities	5,879,011	5,652,862
Piper Jaffray	204,793	204,585
Concourse	736,217	736,217
Total Cash Held by County Treasurer	32,422,971	32,469,626

Summary:	
Governmental Activities	30,613,618
Fiduciary Activities	1,809,353
Total	32,422,971

NOTE B – CASH AND INVESTMENTS (Cont.)

There are three categories of credit risk that apply to the County's cash and investments:

1) **Insured or collateralized** for which the securities are held by the County or the County's agent in the County's name;

2) **Uninsured and uncollateralized**; or

3) **Uninsured and unregistered** for which the securities are held by the counter party or by its trust department or agent but not in the County's name. This category also includes repurchase agreements with no underlying securities.

Balances held in each category are as follows:

	Categories			Carrying	Average	Credit
Primary Government	1	2	3	Amount	Maturity	Rating
Deposits	1,650,666	2,098,335	-	3,749,001	N/A	N/A
Debt Securities-US Agencies	5,703,746	-	-	5,703,746	7/24/2026	Aa to AAA
Debt Securities-Municipal Bonds	204,793	-	-	204,793	9/15/2032	Aa2
	7,559,205	2,098,335	-	9,657,540		
Investments in State of Idaho's Investment Pool				22,765,431	N/A	N/A
Total Cash and Investments				32,422,971		

NOTE C – ACCOUNTS RECEIVABLE

The following funds have uncollected receivables at September 30, 2022. The ambulance accounts receivable is shown net of a $74,248 allowance for bad debt. The solid waste accounts receivable is shown net of a $3,058 allowance for bad debt. The bad debt expense and corresponding income have not been included in the financial statements.

	General Fund	Ambulance Fund	Road & Bridge Fund	Solid Waste Fund	Other Governmental Funds	Total
State Apportionments	515,050	38,911	-	-	173,779	727,740
State Highway Users Tax	-	-	617,072	-	-	617,072
Charges for Services	-	289,883	-	287,010	-	576,893
State and Federal Grants	26,602	-	-	-	32,747	59,349
Total Receivables	541,652	328,794	617,072	287,010	206,526	1,981,054

NOTE D – DELINQUENT TAXES RECEIVABLE

Property taxes are levied in November of each year and recognized as revenue when the tax notices are printed. Taxes are due in two equal installments on December 20 and June 20 following the levy date. If payment is not received upon the due dates, a 2% penalty is charged and taxes are classified as past due subject to 12% interest. Liens are placed on property after 3 years.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The County maintains individual taxpayer records. Although small amounts of delinquent taxes are collected within 60 days following the close of the County's fiscal year (September 30), the County feels secure in the right to take tax deeds on property for the collection of real property taxes and the County's ability to take tax anticipation notes if needed to finance liabilities of the current period. Therefore, deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition," but an allowance for uncollectible taxes receivable has not been established.

NOTE E – PROPERTY AND EQUIPMENT

Fixed asset activity for the fiscal year was as follows:

Governmental Activities	Balance 9/30/2021	Additions	Disposals	Balance 9/30/2022
Capital Assets, Not Being Depreciated:				
Land	1,637,399	-	-	1,637,399
Capital Assets, Being Depreciated:				
Buildings and Improvements	26,418,930	128,455	-	26,547,385
Roads and Bridges	88,868,174	-	-	88,868,174
Heavy Equipment	6,033,300	941,075	(1,002,305)	5,972,070
Furniture and Equipment	4,170,904	402,687	-	4,573,591
Trucks and Vehicles	5,075,993	388,179	(222,540)	5,241,632
Total Depreciated Capital Assets	130,567,301	1,860,396	(1,224,845)	131,202,852
Less Accumulated Depreciation				
Building and Improvements	(9,767,264)	(595,381)	-	(10,362,645)
Roads and Bridges	(81,281,725)	(896,379)	-	(82,178,104)
Heavy Equipment	(4,791,984)	(277,174)	1,002,305	(4,066,853)
Furniture and Equipment	(2,314,508)	(304,284)	-	(2,618,792)
Trucks and Vehicles	(2,807,085)	(350,899)	219,956	(2,938,028)
Total Accumulated Depreciation	(100,962,566)	(2,424,117)	1,222,261	(102,164,422)
Capital Assets Net of Depreciation	31,242,134			30,675,829

Depreciation expense was charged to functions as follows:

General Fund:	
Clerk/Auditor	689
Assessor	550
Sheriff	176,175
Probation	1,219
Buildings and Ground	518,196
Information Technology	56,482
Elections	2,134
Ketchum Police	3,537
General	28,020
Dispatch	31,023
Jail	17,462
Planning and Zoning	2,418
Geographic Info System	600
Capital Improvement	24,743
Road & Bridge	1,063,429
Election Consolidation	142
Ambulance	191,799
District Court	1,176
County Fair	11,637
Revaluation	13,122
Recycle Center	14,433
Solid Waste	85,518
Noxious Weed	6,615
Waterways	5,072
American Rescue Plan Act	9,732
E911	158,194
Total	2,424,117

NOTE F – CONSTRUCTION IN PROGRESS

The County has several projects that were not completed as of September 30. The construction in progress amount represents the construction cost for these projects. Once each project is complete, these costs along with subsequent costs will be added to the County's capital assets. The construction in progress balance as of September 30, 2022 is as follows:

Colorado Gulch Bridge Project	58,399
Kilpatrick Bridge Project	52,394
PSF HVAC Upgrades	37,681
New A/C Project	8,390
Total	156,864

NOTE G – WARRANTS PAYABLE

Warrants payable represent outstanding and unpaid orders authorized by the County Commissioner to have the Treasurer pay the bearer thereof the amount specified on the warrant. The County maintains a detailed listing of all unpaid warrants.

NOTE H – VOUCHERS PAYABLE

Vouchers payable represents liabilities for goods and services rendered to the County as of September 30, 2022 evidenced by vouchers that have been approved for payment in October 2022.

NOTE I – ACCRUED PAYROLL AND BENEFITS

Accrued payroll and benefits represents payroll and benefits earned by employees during September 2022 and paid in October 2022.

NOTE J – LONG-TERM OBLIGATIONS

Long Term-Liabilities

Long-term liabilities of the County consist of finance leases and bonds. The following is a schedule of the long-term debt obligations of the County for the fiscal year:

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2021	Additions	Deductions	Amount Outstanding 9/30/2022	Amount Due In One Year
Caterpillar 160M3 Grader	2.99%	R&B	12/1/2021	194,647	-	194,647	-	-
Caterpillar 160M3 Grader	2.75%	R&B	12/1/2021	194,647	-	194,647	-	-
Caterpillar 966M Wheel Loader	2.75%	R&B	12/1/2021	214,112	-	214,112	-	-
Public Safety System	3.75%	General	10/24/2024	401,254	-	94,844	306,410	102,091
Cat 914 Wheel Loader	2.99%	General	10/28/2026	-	87,226	7,596	79,630	5,216
Total-Capital Lease				1,004,660	87,226	705,846	386,040	107,307
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	3,960,000	-	600,000	3,360,000	625,000
Total-Bonds				3,960,000	-	600,000	3,360,000	625,000
Total Debt				4,964,660	87,226	1,305,846	3,746,040	732,307

Interest and fees of $15,047 and $125,726 were charged to the General and Bond Redemption Funds, respectively on the Statement of Activities.

NOTE J – LONG-TERM OBLIGATIONS (Cont.)

General Obligation Bonds

On May 12, 2015, the County issued general obligation bonds of $6,205,000 (par value) with an average interest rate of 3.234%.

Debt service requirements at the balance sheet date are as follows:

General Obligation Bonds			Total Government Obligations		
Year Ended	Principle	Interest	Year Ended	Principle	Interest
2023	625,000	101,275	2023	732,307	115,146
2024	650,000	76,277	2024	753,773	86,302
2025	680,000	50,275	2025	791,452	56,311
2026	695,000	29,875	2026	700,699	31,774
2027	710,000	15,975	2027	767,809	17,703
Thereafter	-	-	Thereafter	-	-
Total	3,360,000	273,677	Total	3,746,040	307,236

NOTE K – OPERATING LEASES

Blaine County adopted Accounting Standards Update (ASU) No. 2016-02 – Leases (Topic 842) starting the fiscal year ending September 30, 2022. These standards require all leases to be recorded on the balance sheet using a right of use asset and lease liability.

Blaine County leases certain pieces of equipment. Leases with an initial term of 12 months or less will not be recorded on the balance sheet. Lease expense is recognized on a straight-line basis over the lease term. For lease agreements entered into after the adoption of Topic 842, lease and non-lease components will be combined.

Blaine County had the following lease liabilities and right of use assets related to leases as of September 30, 2022. There were no finance leases at period end.

Assets	
Right of Use Asset - Operating Leases	532,781
Total Lease Assets	532,781
Liabilities	
Current	
Lease Liabiliies - Operating Leases	153,958
Noncurrent	
Lease Liabiliies - Operating Leases	379,870
Total Lease Liabilities	533,828

Lease Expense was the following for the year ending September 30, 2022.

Operating Lease Expense	179,596

NOTE K – OPERATING LEASES (Cont.)

The following is the maturity of lease liabilities for the annual periods ending after September 30, 2022.

12 Month Period Ending September 30, 2022	Operating Leases
2023	179,597
2024	131,758
2025	131,758
2026	131,758
2027	-
Thereafter	-
Total Lease Payments	574,871
Less Imputed Interest	(41,043)
Total	533,828

As of September 30, 2022, the weighted average remaining lease term for all operating leases is 4.04 years.

Because we generally do not have access to the rate implicit in the lease, we use the incremental borrowing rate as the discount rate. The weighted average discount rate associated with operating leases as of September 30, 2022 is 5%.

NOTE L – COMPENSATED ABSENCES

The County accrues vacation, compensatory time and sick pay for its employees based upon a formula developed for the hours worked and the department for whom the employee works. These formulas are found in the Blaine County Personnel Handbook. Vacation time, compensatory time and sick leave are payable upon termination subject to limitations found in the Personnel Handbook. The amount presented represents the unpaid amount due to employees at September 30, 2022.

NOTE M – PENSION PLAN

Plan Description

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

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

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (five 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.

NOTE M – PENSION PLAN (Cont.)

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 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $1,558,941 for the year ended September 30, 2022.

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

At September 30, 2022, the County 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 County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the County's proportion was 0.33428530 percent.

For the year ended September 30, 2022, the County recognized pension expense (revenue) of $3,442,283. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,029,499	$ -
Changes in assumptions or other inputs	$ 2,146,565	$ -
Net difference between projected and actual earnings on pension plan investments	$ 1,447,855	$ 58,767
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	$ 296,286	$ 150,668
Employer contributions subsequent to the measurement date	$ 430,486	$ -
Total	$ 7,350,691	$ 209,435

The County reported $430,486 as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability 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, the beginning of the measurement period ended June 30, 2021, is 4.6 and 4.6 years for the measurement period ended June 30, 2022.

NOTE M – PENSION PLAN (Cont.)

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:

Year ended September 30:	
2023	$ 1,657,098
2024	$ 1,733,329
2025	$ 790,702
2026	$ 2,510,074
2027	$ 19,566

Actuarial Assumptions

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

The total pension liability in the June 30, 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%, net of investment expenses
Cost-of-living adjustments	1%

Contributing Members, Service Retirement Members, and Beneficiaries

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Asset as of June 30, 2022 is based on the results of an actuarial valuation date of 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.

NOTE M – PENSION PLAN (Cont.)

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 volatility and correlation. The capital market assumptions are as of 2022.

Asset Class	DB Plans	Sick Leave
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	0.0%	0.0%
Total	100%	100%

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 23,237,917	$ 13,166,689	$ 4,923,650

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.

NOTE N – OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County's Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by Gemplan. Gemplan provides medical and prescription drug insurance benefits to eligible retirees and their eligible dependents. A retiree who retires with the Public Employment Retirement System of Idaho (PERSI) is eligible to keep the County's health insurance as a retiree until age 65, or until the retiree is eligible for coverage under Medicare. Retirement eligibility for elected officials is determined based on having at least 5 years of membership services with a PERSI employer. Retirement eligibility for all others is determined based on being at least the age of 55 with at least 20 years of membership services with a PERSI employer. The retiree is on the same medical plan as the County's active employees.

Plan Membership

At September 30, 2021, the end of the measurement period for the period ending September 30, 2022, the County membership consisted of the following:

Active plan members	172
Retired employees receiving benefits	2
Retired employees spouses receiving benefits	1
Total members	175

Funding Policy

The contribution requirement of plan members is established by the District's benefits committee in conjunction with our insurance provider. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay 100% of the premiums for both the retiree and the dependent coverage based on the combined active and retiree pool. Monthly premiums in effect for 2021/2022 are $864 for single and $1,803 for employees and their spouse.

Total OPEB Liability

The District's total OPEB liability was $320,717 at September 30, 2022 with a measurement period of October 1, 2020 to September 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.30%
Inflation Rate	2.00%
Medical Trend Rate	6.50% decreasing to 5.00% over 6 years
Dental Trend Rate	N/A

NOTE N – OTHER POST-EMPLOYMENT BENEFITS (cont.)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.30%. Since the plan is not funded by an irrevocable trust, the discount rate is set by reviewing 20-year municipal bond yields. The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

Changes in Total OPEB Liability

Balance at October 1, 2021	$ 318,229
Changes for current year:	
Service Cost	29,707
Interest	10,379
Assumption Changes	18,985
Differences between Expected and Actual	(52,602)
Benefit Payments	(3,981)
Net change in total OPEB Liability	2,488
OPEB Liability as of September 30, 2022	$ 320,717

Assumption Changes

For the fiscal year ending September 30, 2022, there were the following changes in assumptions:

- The health care trend rates, mortality tables, salary increase rates and withdrawal rates were updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.00% to 2.30%.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the Employer's proportionate share of the OPEB liability calculated using the discount rate of 2.30 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 (1.30 percent) or 1-percentage-point higher (3.30 percent) than the current rate:

	1% Decrease (1.30%)	Current Discount Rate (2.30%)	1% Increase (3.30%)
Employer's proportionate share of the OPEB liability	$ 352,873	$ 320,717	$ 291,063

Sensitivity of the total OPEB liability to changes in the medical trend rate

The following presents the Employer's proportionate share of the OPEB liability calculated using the medical trend rate of 6.50 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 (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Current Medical Trend Rate (6.50%)	1% Increase (7.50%)
Employer's proportionate share of the OPEB liability	$ 277,656	$ 320,717	$ 372,904

NOTE N – OTHER POST-EMPLOYMENT BENEFITS (cont.)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

For the year ended September 30, 2022, the County recognized OPEB expense of $33,362. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains/Losses	-	$ 42,081
Changes in assumptions or other inputs	$ 15,188	-
Estimated Employer Contributions	$ 24,228	
Investment Gains	-	-
Total	$ 39,416	$ 42,081

There are no other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB that will have a recognition of deferred inflows in OPEB Expense in future years.

NOTE N – COMMITMENTS AND CONTINGENCIES

The attorney for Blaine County has reported that of all cases that have been filed with District Court, none appear to threaten probable litigation against the County beyond the limitations of the County's insurance policies.

NOTE O – INVESTMENT IN JOINT VENTURE

Friedman Memorial Airport Authority

Effective October 1, 1994, Blaine County, Idaho and the City of Hailey, Idaho entered into a Joint Powers Agreement creating the Friedman Memorial Airport Authority (Authority) for the purpose of operating and managing airport activities in Blaine County, Idaho. The Authority is a public entity of the State of Idaho and therefore the Authority's income is exempt from Federal and Idaho income taxes. The Authority is governed by a seven-member board, with three members representing Blaine County, three members representing the City of Hailey and one member who is unanimously selected by the other six members. The Authority has hired employees to provide for the day-to-day operations and management.

Pursuant to the Joint Powers Agreement, all buildings, improvements, facilities, equipment and personal property used by the Authority were conveyed by Blaine County and the City of Hailey to the Authority for use and benefit of the Authority and the title thereof shall be held by the Authority. Upon termination of this Agreement, title to all buildings, improvements, facilities, equipment and personal property held by the Airport shall vest jointly in Blaine County and the City of Hailey.

Audited financial statements of the Friedman Memorial Airport Authority for the year ended September 30, 2022 can be obtained at the Airport, Blaine County, or the City of Hailey offices. During the Airport Authority's fiscal year ending September 30, 2022, the Airport Authority's Net Position increased $24,991,762.

NOTE P – SOLID WASTE

Blaine County has entered into a Joint Powers Agreement with Jerome, Cassia, Lincoln, Gooding, Minidoka and Twin Falls Counties. Through their joint power they have established the Southern Idaho Regional Solid Waste District with each County appointing one member to the District's Board.

Under this agreement each County will pay a fee per ton of waste it deposits in the landfill. Along with the fee each participating County has agreed not to dump solid waste in any other location.

During the fiscal year, the County had expenditures, in the Solid Waste Fund, to the Solid Waste District totaling $2,253,802. These expenditures cover both fee usage cost, old land fill closure cost and transfer station construction cost.

NOTE O – SOLID WASTE (cont.)

Post closure costs are included in the cost per ton charged each County. Therefore, the County has paid all post closure fees.

Audited financial statements of the Southern Idaho Regional Solid Waste District for the year ended September 30, 2021, the most recent year available at the time of the audit, can be obtained at the District or Blaine County offices. During the District's fiscal year ending September 30, 2021, the entity's Net Assets increased $143,934.

NOTE P – RISK MANAGEMENT

A County is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal year, the County contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for worker's compensation. Under the terms of the ICRMP policy, Blaine County's liability is limited to the amount of annual financial membership contributions including $2,500 per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE Q – INTERFUND BALANCES AND TRANSFERS

During the year ending September 30, 2022, there were no interfund transfers.

NOTE R – SUBSEQUENT EVENTS

Management for the County has reviewed subsequent events as of January 25, 2023, which is the date the report was available to be issued, and was not aware of any subsequent events that needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	10,241,417	10,241,417	10,340,023	98,606
PILT	2,000,000	2,000,000	2,412,024	412,024
Other	7,386,366	9,715,615	10,776,754	1,061,139
Total Revenues	19,627,783	21,957,032	23,528,801	1,571,769
Expenditures				
Salaries and Wages	11,705,905	11,823,436	10,922,543	900,893
Payroll Expenses and Benefits	4,866,186	4,874,704	4,114,381	760,323
General and Administrative	2,869,148	3,505,578	2,956,942	548,636
Law Enforcement	1,682,868	1,733,498	1,493,079	240,419
Contracts and Miscellaneous Services	466,286	615,460	560,975	54,485
Capital Expenditures	1,705,340	3,072,306	2,522,307	549,999
Total Expenditures	23,295,733	25,624,982	22,570,227	3,054,755
Excess (Deficit) Revenues Over Expenditures	(3,667,950)	(3,667,950)	958,574	4,626,524
Other Financing Sources (Uses):				
Unrealized Gain (Loss) on Investments	-	-	(701,719)	(701,719)
Total Other Financing Sources (Uses)	-	-	(701,719)	(701,719)
Net changes in fund balances	(3,667,950)	(3,667,950)	256,855	3,924,805
Fund Balance at Beginning of Year	3,667,950	3,667,950	13,064,088	9,396,138
Fund Balance at End of Year	-	-	13,320,943	13,320,943

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	958,574
Financing of Capital Assets	(87,226)
Current year adjustment for accrued payroll	(113,394)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	757,954

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE DISTRICT FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	2,437,054	2,437,054	2,458,993	21,939
Other	690,803	690,803	924,644	233,841
Total Revenues	3,127,857	3,127,857	3,383,637	255,780
Expenditures				
Supplies	400	400	91	309.00
Insurance	850	850	933	(83)
Refunds	11,000	11,000	18,096	(7,096)
Miscellaneous	80,000	90,000	15,976	74,024
Ambulance Contracts	2,671,484	2,940,893	2,944,133	(3,240)
Capital Outlay	1,066,400	786,991	105,908	681,083
Total Expenditures	3,830,134	3,830,134	3,085,137	744,997
Excess (Deficit) Revenues Over Expenditures	(702,277)	(702,277)	298,500	1,000,777
Fund Balance at Beginning of Year	702,277	702,277	3,293,236	2,590,959
Fund Balance at End of Year	-	-	3,591,736	3,591,736

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	2,805,910	2,805,910	3,846,102	1,040,192
Total Revenues	2,805,910	2,805,910	3,846,102	1,040,192
Expenditures				
Salaries and Wages	1,050,511	1,074,511	1,063,042	11,469
Payroll Expenses and Benefits	480,984	480,984	439,502	41,482
Supplies	45,000	45,000	44,076	924
Road Oil, Asphalt, Concrete and Signs	865,000	865,000	720,740	144,260
Culverts	20,000	20,000	16,497	3,503
Telephone, Utilities	1,400	1,400	1,176	224
Bulk Gas and Oil - Vehicles	200,000	200,000	256,696	(56,696)
Contracts	72,500	72,500	18,323	54,177
Professional Services	57,500	57,500	28,518	28,982
Travel and Miscellaneous	4,500	4,500	4,611	(111)
Repair of Equipment	227,000	227,000	218,119	8,881
Freight	8,000	8,000	5,403	2,597
Rent of Equipment	10,000	10,000	4,418	5,582
Construction Project/Emergency Flow	2,000	2,000	-	2,000
Infrastructure	50,000	50,000	42,394	7,606
Capital Outlay	306,000	306,000	430,129	(124,129)
Total Expenditures	3,400,395	3,424,395	3,293,644	130,751
Excess (Deficit) Revenues Over Expenditures	(594,485)	(618,485)	552,458	1,170,943
Net changes in fund balances	(594,485)	(618,485)	552,458	1,170,943
Fund Balance at Beginning of Year	594,485	618,485	2,313,441	1,694,956
Fund Balance at End of Year	-	-	2,865,899	2,865,899

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	552,458
Current year adjustment for accrued payroll	(762)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	551,696

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	2,205,200	2,205,200	2,482,466	277,266
Total Revenues	2,205,200	2,205,200	2,482,466	277,266
Expenditures				
Utilities - Garbage	60,000	60,000	64,233	(4,233)
Postage	1,000	1,000	1,000	-
Solid Waste Contract	2,253,802	2,253,802	2,253,802	-
Capital Outlay	-	690,000	545,009	144,991
Total Expenditures	2,314,802	3,004,802	2,864,044	140,758
Excess (Deficit) Revenues Over Expenditures	(109,602)	(799,602)	(381,578)	418,024
Fund Balance at Beginning of Year	109,602	799,602	3,569,086	2,769,484
Fund Balance at End of Year	-	-	3,187,508	3,187,508

BLAINE COUNTY

PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2022 WITH JUNE 30, 2022 PERSI DATA

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 pension asset (liability)	0.33428530%	0.32375577%	0.3338296%	0.3291412%	0.3196467%	0.3014218%	0.3116637%	0.3182086%
Employer's proportionate share of the net pension (asset) liability	$13,166,689	($255,696)	$7,751,965	$3,757,055	$4,714,845	$4,737,833	$6,317,902	$4,190,290
Employer's covered-employee payroll	$12,939,420	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Employer's proportional share of the net pension (asset) liability as a percentage of its covered-employee payroll	101.76%	-2.14%	65.06%	33.19%	44.90%	50.55%	66.97%	47.16%
Plan fiduciary net position as a percenage of total pension asset (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 the table. However, until a full 10-year trend is compiled, the District will present information for those years 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	$1,558,941	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contributions in relation to the statutorily required contribution	$1,558,941	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contribution (deficiency) excess	$0	$0	$0	$0	$0	$0	$0	$0
Employer's covered-employee payroll	$12,939,420	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Contributions as a percentage of covered-employee payroll	12.05%	12.05%	12.05%	11.56%	11.43%	11.42%	11.43%	11.42%

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

Data reported is measured as of September 30, 2022

BLAINE COUNTY

OPEB REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2022

Schedule of OPEB Liability
Last 10 Fiscal Years *

	2022	2021	2020
Measurement Year	10/1/2020 to 9/30/2021	10/1/2019 to 9/30/2020	10/1/2018 to 9/30/2019
Total OPEB Liability - Beginning of Measurement Year	$ 318,229	$ 280,664	$ 245,037
Service Cost	$ 29,707	$ 29,863	$ 28,923
Interest Cost	$ 10,379	$ 9,292	$ 8,197
Assumption Changes	$ 18,985	$ -	$ -
Differences Between Expected and Actual Experience	$ (52,602)	$ -	$ -
Benefit Payments	$ (3,981)	$ (1,590)	$ (1,493)
Net Change in Total OPEB Liability	$ 2,488	$ 37,565	$ 35,627
Total OPEB Liability - End of Measurement Year	$ 320,717	$ 318,229	$ 280,664
Total Employee Payroll	$ 13,115,905	$ 12,091,102	$ 12,100,824
Total OPEB Liability as a % of Payroll	2.45%	2.63%	2.32%

* GASB Statement No. 75 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of September 30, 2021

SUPPLEMENTARY INFORMATION

BLAINE COUNTY, IDAHO

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Public Health Fund	Charity and Indigent Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund	Waterways Fund
Assets									
Cash and Investments	162,851	266,542	252,882	268,286	465,642	921,107	73,943	6,603	31,366
Accounts Receivable	21,318	-	6,723	9,315	-	-	481	452	6,763
Delinquent Taxes Receivable	3,820	2,834	2,644	6,225	-	121	290	302	-
Total Assets	187,989	269,376	262,249	283,826	465,642	921,228	74,714	7,357	38,129
Liabilities									
Warrants Payable	-	465	570	2,141	6,499	3,806	6,278	-	443
Vouchers Payable	-	18,278	491	3,831	26,264	907	712	-	1,032
Accrued Payroll and Benefits	-	-	6,085	28,506	18,690	4,248	-	-	536
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	18,743	7,146	34,478	51,453	8,961	6,990	-	2,011
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	2,997	2,308	2,094	4,985	-	110	229	243	-
Total Deferred Inflows of Resources	2,997	2,308	2,094	4,985	-	110	229	243	-
Fund Equity									
Committed	-	85,333	82,000	-	22,485	-	40,000	-	11,694
Assigned	184,992	162,992	171,009	244,363	391,704	912,157	27,495	7,114	24,424
Total Fund Balances	184,992	248,325	253,009	244,363	414,189	912,157	67,495	7,114	36,118
Total Liabilities and Fund Balances	187,989	269,376	262,249	283,826	465,642	921,228	74,714	7,357	38,129

Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
89,183	164,542	125,366	3,734,584	212,648	648,062	175,376	202,487	7,801,470
-	127,946	10,045	-	-	-	-	23,483	206,526
-	-	1,903	-	-	-	7,210	-	25,349
89,183	292,488	137,314	3,734,584	212,648	648,062	182,586	225,970	8,033,345
36	-	-	71,456	270	12,636	-	24,655	129,255
-	-	-	39,914	4,386	17,078	-	10,518	123,411
-	-	-	-	7,808	-	-	2,637	68,510
-	-	-	3,623,214	-		-	-	3,623,214
36	-	-	3,734,584	12,464	29,714	-	37,810	3,944,390
-	-	1,531	-	-	-	5,749	-	20,246
-	-	1,531	-	-	-	5,749	-	20,246
9,700	-	-	-	21,222	618,348	-	70,167	960,949
79,447	292,488	135,783	-	178,962	-	176,837	117,993	3,107,760
89,147	292,488	135,783	-	200,184	618,348	176,837	188,160	4,068,709
89,183	292,488	137,314	3,734,584	212,648	648,062	182,586	225,970	8,033,345

BLAINE COUNTY, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Public Health Fund	Charity & Indigent Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund
Revenues								
Property Taxes	414,837	252,558	276,018	609,574	-	293	31,437	29,560
Intergovernmental	74,134	6,248	24,899	32,880	-	-	1,696	1,597
Charges for Services	-	-	30	-	667,852	229,547	-	-
Fines and Forfeitures	-	-	-	-	-	171,117	-	-
Miscellaneous	-	19,659	109	21	-	19,627	1,249	-
Total Revenues	488,971	278,465	301,056	642,475	667,852	420,584	34,382	31,157
Expenditures								
Salaries and Wages	-	78,572	106,883	399,119	242,378	53,664	-	-
Payroll Expenses and Benefits	-	31,246	47,112	183,553	112,121	16,796	-	-
General and Administrative	-	-	-	41,277	-	-	-	-
Health Care	419,126	189,930	-	-	-	-	-	-
County Services	-	-	96,317	-	101,665	-	19,056	30,200
Law Enforcement	-	-	-	-	-	150,375	-	-
Capital Expenditures	-	-	-	69,872	51,825	-	-	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	419,126	299,748	250,312	693,821	507,989	220,835	19,056	30,200
Excess (Deficit) Revenues Over Expenditures	69,845	(21,283)	50,744	(51,346)	159,863	199,749	15,326	957
Net change in fund balances	69,845	(21,283)	50,744	(51,346)	159,863	199,749	15,326	957
Fund Balance at Beginning of Year	115,147	269,608	202,265	295,709	254,326	712,408	52,169	6,157
Fund Balance at End of Year	184,992	248,325	253,009	244,363	414,189	912,157	67,495	7,114

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
-	-	-	181,261	-	-	625	731,460	-	2,527,623
36,205	-	127,946	29,362	836,974	29,702	-	-	91,780	1,293,423
-	-	-	-	-	-	-	-	-	897,429
-	-	-	-	-	-	-	-	-	171,117
23,931	30,745	-	18,091	-	459,071	3,573	-	-	576,076
60,136	30,745	127,946	228,714	836,974	488,773	4,198	731,460	91,780	5,465,668
14,103	5,030	-	-	-	191,427	-	-	27,604	1,118,780
2,479	498	-	-	-	72,109	-	-	14,295	480,209
-	-	-	194,200	610,243	-	-	-	-	845,720
-	-	-	-	25,358	-	-	-	-	634,414
10,949	12,652	86,050	-	-	268,478	188,249	-	90,719	904,335
-	-	-	-	-	-	-	-	-	150,375
38,657	-	-	-	201,373	-	-	-	16,327	378,054
-	-	-	-	-	-	-	600,000	-	600,000
-	-	-	-	-	-	-	125,726	-	125,726
66,188	18,180	86,050	194,200	836,974	532,014	188,249	725,726	148,945	5,237,613
(6,052)	12,565	41,896	34,514	-	(43,241)	(184,051)	5,734	(57,165)	228,055
(6,052)	12,565	41,896	34,514	-	(43,241)	(184,051)	5,734	(57,165)	228,055
42,170	76,582	250,592	101,269	-	243,425	802,399	171,103	245,325	3,840,654
36,118	89,147	292,488	135,783	-	200,184	618,348	176,837	188,160	4,068,709

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CURRENT EXPENSE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	10,241,417	10,340,023	98,606
Payment in Lieu of Taxes	2,000,000	2,412,024	412,024
Interest Earned on Investments	170,000	278,118	108,118
Other	9,545,615	10,498,636	953,021
Total Revenues	21,957,032	23,528,801	1,571,769
Expenditures			
Clerk, Auditor, Recorder Salaries	1,114,683	1,055,278	59,405
Clerk, Auditor, Recorder Other	489,801	442,043	47,758
Assessor Salaries	325,632	315,250	10,382
Assessor Other	174,590	155,824	18,766
Treasurer Salaries	240,171	231,950	8,221
Treasurer Other	152,315	125,840	26,475
Sheriff Salaries	2,211,839	2,042,098	169,741
Sheriff Other	1,735,718	1,575,645	160,073
Commissioners Salaries	408,277	405,896	2,381
Commissioners Other	153,051	145,551	7,500
Coroner Salaries	49,367	49,242	125.00
Coroner Other	123,864	107,888	15,976
Prosecuting Attorney Salaries	783,372	782,844	528
Prosecuting Attorney Other	445,407	424,028	21,379
Probation Salaries	435,786	404,446	31,340
Probation Other	300,057	266,472	33,585
Building and Grounds Salaries	209,351	204,073	5,278
Building and Grounds Other	534,430	514,468	19,962
Administrative Services Salaries	221,224	215,392	5,832
Administrative Services Other	124,610	93,723	30,887
Extension Office Other	162,259	137,563	24,696
Data Processing Salaries	305,663	227,904	77,759
Data Processing Other	760,108	535,572	224,536
Elections Salaries	34,000	26,996	7,004
Elections Other	93,750	91,170	2,580
Ketchum Police Salaries	578,613	523,565	55,048
Ketchum Police Other	989,956	897,216	92,740
General Accounts (Salaries)	-	10,089	(10,089)
General Accounts (Specials)	3,811,217	3,537,299	273,918
Dispatch Salaries	1,027,910	840,319	187,591
Dispatch Other	569,950	395,260	174,690
Jail Salaries	1,836,501	1,726,125	110,376
Jail Other	1,529,503	1,242,723	286,780
Planning and Zoning Salaries	714,038	670,729	43,309
Planning and Zoning Other	688,973	542,034	146,939

continued on next page

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CURRENT EXPENSE FUND (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Human Resource Salaries	168,892	164,674	4,218
Human Resource Other	103,455	97,698	5,757
Sustainability Salaries	90,000	80,423	9,577
Sustainability Other	108,772	91,723	17,049
Geographic Information System Salaries	190,583	190,108	475
Geographic Information System Other	134,964	100,905	34,059
Public Defender Salaries	466,191	381,491	84,700
Public Defender Other	389,139	316,179	72,960
Capital Improvement	637,000	184,511	452,489
Total Expenditures	25,624,982	22,570,227	3,054,755
Excess (Deficit) Revenues Over Expenditures	(3,667,950)	958,574	4,626,524
Other Financing Sources (Uses):			
Unrealized Gain (Loss) on Investments	-	(701,719)	(701,719)
Net changes in fund balances	(3,667,950)	256,855	3,924,805
Fund Balance at Beginning of Year	3,667,950	13,064,088	9,396,138
Fund Balance at End of Year	-	13,320,943	13,320,943

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PUBLIC HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	412,126	412,126	414,837	2,711
Other	7,000	7,000	74,134	67,134
Total Revenues	419,126	419,126	488,971	69,845
Expenditures				
South Central Health District	419,126	419,126	419,126	-
Total Expenditures	419,126	419,126	419,126	-
Excess Revenues Over Expenditures	-	-	69,845	69,845
Fund Balance at Beginning of Year	-	-	115,147	115,147
Fund Balance at End of Year	-	-	184,992	184,992

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	249,540	249,540	252,558	3,018
Other	32,900	32,900	25,907	(6,993)
Total Revenues	282,440	282,440	278,465	(3,975)
Expenditures				
Salaries	86,500	86,500	84,103	2,397
Payroll Expenses and Benefits	32,740	32,740	31,246	1,494
Travel	1,700	1,700	-	1,700
Repair and Maintenance	500	500	-	500
Supplies	2,500	2,500	940	1,560
Postage	1,400	1,400	-	1,400
Medical Care	224,000	224,000	162,579	61,421
Non-Medical Care	32,600	32,600	26,411	6,189
Miscellaneous	500	500	-	500
Total Expenditures	382,440	382,440	305,279	77,161
Excess (Deficit) Revenues Over Expenditures	(100,000)	(100,000)	(26,814)	73,186
Fund Balance at Beginning of Year	100,000	100,000	275,139	175,139
Fund Balance at End of Year	-	-	248,325	248,325

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(26,814)
Current year adjustment for accrued payroll	5,531
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(21,283)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - NOXIOUS WEED FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	273,913	273,913	276,018	2,105
Other	8,100	15,183	25,038	9,855
Total Revenues	282,013	289,096	301,056	11,960
Expenditures				
Salaries and Wages	128,089	128,089	110,011	18,078
Payroll Expense and Benefits	54,440	54,440	47,112	7,328
Supplies	45,500	45,500	38,942	6,558
Bulk Gas and Oil - Vehicles	4,500	4,500	5,150	(650)
Travel	1,600	1,600	553	1,047
Education	1,500	1,500	895	605
Repairs and Maintenance	38,884	38,884	37,699	1,185
Postage	500	500	500	-
Advertising	7,000	7,000	5,495	1,505
Contracts	-	7,083	7,083	-
Total Expenditures	282,013	289,096	253,440	35,656
Excess (Deficit) Revenues Over Expenditures	-	-	47,616	47,616
Fund Balance at Beginning of Year	-	-	211,478	211,478
Fund Balance at End of Year	-	-	259,094	259,094

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	47,616
Current year adjustment for accrued payroll	3,128
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	50,744

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	604,141	604,141	609,574	5,433
Other	17,000	17,000	32,901	15,901
Total Revenues	621,141	621,141	642,475	21,334
Expenditures				
Salaries and Wages	417,246	417,246	397,689	19,557
Payroll Expenses and Benefits	197,495	197,495	183,553	13,942
Supplies	12,000	12,000	6,246	5,754
Repairs and Maintenance	12,300	12,300	12,125	175
Vehicles	1,500	1,500	1,970	(470)
Travel and Miscellaneous	14,600	14,600	15,029	(429)
Education	6,000	6,000	5,907	93
Capital Outlay	70,000	70,000	69,872	128
Total Expenditures	731,141	731,141	692,391	38,750
Excess (Deficit) Revenues Over Expenditures	(110,000)	(110,000)	(49,916)	60,084
Fund Balance at Beginning of Year	110,000	110,000	322,785	212,785
Fund Balance at End of Year	-	-	272,869	272,869

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(49,916)
Current year adjustment for accrued payroll	(1,430)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(51,346)

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - RECYCLE CENTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	455,000	455,000	667,852	212,852
Total Revenues	455,000	455,000	667,852	212,852
Expenditures				
Salaries and Wages	253,717	253,717	240,882	12,835
Payroll Expenses and Benefits	115,000	115,000	112,121	2,879
Utilities	13,700	13,700	15,178	(1,478)
Supplies	36,600	36,600	40,867	(4,267)
Fuel	4,000	4,000	5,032	(1,032)
Education	20,000	20,000	17,837	2,163
Repairs	17,000	17,000	22,751	(5,751)
Miscellaneous	4,000	4,000	-	4,000
Capital Outlay	110,000	110,000	51,825	58,175
Total Expenditures	574,017	574,017	506,493	67,524
Excess (Deficit) Revenues Over Expenditures	(119,017)	(119,017)	161,359	280,376
Net changes in fund balances	(119,017)	(119,017)	161,359	280,376
Fund Balance at Beginning of Year	119,017	119,017	271,520	152,503
Fund Balance at End of Year	-	-	432,879	432,879

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	161,359
Current year adjustment for accrued payroll	(1,496)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	159,863

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DISTRICT COURT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	-	-	293	293
Other	294,076	294,076	420,291	126,215
Total Revenues	294,076	294,076	420,584	126,508
Expenditures				
Salaries and Wages	68,982	68,982	53,754	15,228
Payroll Expense and Benefits	25,162	25,162	16,796	8,366
Supplies	21,000	21,000	9,167	11,833
Postage	10,000	10,000	10,000	-
Professional Services	24,000	24,000	15,988	8,012
Jury and Witness Fees and Expense	30,000	30,000	3,225	26,775
Travel	5,000	5,000	-	5,000
Repairs and Maintenance	6,250	6,250	5,286	964
Lodging, Meals and Mileage for Jurors	13,500	13,500	1,850	11,650
Law Library	14,000	14,000	4,585	9,415
Judicial Education	3,000	3,000	387	2,613
Contracts	99,300	99,300	99,662	(362)
Contingency	11,000	11,000	225	10,775
Total Expenditures	331,194	331,194	220,925	110,269
Excess (Deficit) Revenues Over Expenditures	(37,118)	(37,118)	199,659	236,777
Fund Balance at Beginning of Year	37,118	37,118	716,746	679,628
Fund Balance at End of Year	-	-	916,405	916,405

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	199,659
Current year adjustment for accrued payroll	90
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	199,749

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - COUNTY FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	31,200	31,200	31,437	237
Other	800	800	2,945	2,145
Total Revenues	32,000	32,000	34,382	2,382
Expenditures				
Supplies - Awards	4,800	4,800	5,503	(703)
Utilities	3,500	3,500	3,426	74
Publication - Fair Books	2,000	2,000	1,251	749
Maintenance	17,700	17,700	7,639	10,061
Miscellaneous	4,000	4,000	1,237	2,763
Total Expenditures	32,000	32,000	19,056	12,944
Excess (Deficit) Revenues Over Expenditures	-	-	15,326	15,326
Fund Balance at Beginning of Year	-	-	52,169	52,169
Fund Balance at End of Year	-	-	67,495	67,495

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HISTORICAL SOCIETY AND MUSEUM FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	29,300	29,300	29,560	260
Other	900	900	1,597	697
Total Revenues	30,200	30,200	31,157	957
Expenditures				
Blaine County Historical Museum, Inc.	30,200	30,200	30,200	-
Total Expenditures	30,200	30,200	30,200	-
Excess (Deficit) Revenues Over Expenditures	-	-	957	957
Fund Balance at Beginning of Year	-	-	6,157	6,157
Fund Balance at End of Year	-	-	7,114	7,114

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	23,050	52,492	60,136	7,644
Total Revenues	23,050	52,492	60,136	7,644
Expenditures				
Salaries and Wages	3,000	19,000	13,805	5,195
Payroll Expenses and Benefits	1,700	3,336	2,479	857
Other Miscellaneous Expenses	29,500	11,864	10,949	915
Capital Outlay	12,973	42,415	38,657	3,758
Total Expenditures	47,173	76,615	65,890	10,725
Excess (Deficit) Revenues Over Expenditures	(24,123)	(24,123)	(5,754)	18,369
Fund Balance at Beginning of Year	24,123	24,123	42,408	18,285
Fund Balance at End of Year	-	-	36,654	36,654

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(5,754)
Current year adjustment for accrued payroll	(298)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(6,052)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SNOWMOBILE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	15,000	15,000	30,745	15,745
Total Revenues	15,000	15,000	30,745	15,745
Expenditures				
Salaries and Wages	12,000	12,000	5,030	6,970
Payroll Expenses and Benefits	1,600	1,600	498	1,102
Other Miscellaneous	14,200	14,200	12,652	1,548
Total Expenditures	27,800	27,800	18,180	9,620
Excess (Deficit) Revenues Over Expenditures	(12,800)	(12,800)	12,565	25,365
Fund Balance at Beginning of Year	12,800	12,800	76,582	63,782
Fund Balance at End of Year	-	-	89,147	89,147

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUNIOR COLLEGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	-	-	127,946	127,946
Total Revenues	-	-	127,946	127,946
Expenditures				
Tuition Fees	140,000	140,000	86,050	53,950
Total Expenditures	140,000	140,000	86,050	53,950
Excess (Deficit) Revenues Over Expenditures	(140,000)	(140,000)	41,896	181,896
Fund Balance at Beginning of Year	140,000	140,000	250,592	110,592
Fund Balance at End of Year	-	-	292,488	292,488

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LIABILITY INSURANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	179,549	179,549	181,261	1,712
Other	19,696	19,696	47,453	27,757
Total Revenues	199,245	199,245	228,714	29,469
Expenditures				
Insurance - Liability	205,645	205,645	193,306	12,339
Insurance - Other	25,000	25,000	894	24,106
Total Expenditures	230,645	230,645	194,200	36,445
Excess (Deficit) Revenues Over Expenditures	(31,400)	(31,400)	34,514	65,914
Fund Balance at Beginning of Year	31,400	31,400	101,269	69,869
Fund Balance at End of Year	-	-	135,783	135,783

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMERICAN RESCUE PLAN ACT (ARPA) FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	-	-	836,974	836,974
Total Revenues	-	-	836,974	836,974
Expenditures				
Health Care	2,235,779	2,186,779	635,601	1,551,178
Capital Outlay	-	-	201,373	(201,373)
Total Expenditures	2,235,779	2,186,779	836,974	1,349,805
Excess (Deficit) Revenues Over Expenditures	(2,235,779)	(2,186,779)	-	2,186,779
Fund Balance at Beginning of Year	2,235,779	2,186,779	-	(2,186,779)
Fund Balance at End of Year	-	-	-	-

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LAND WATER & WILDLIFE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	900	900	3,573	2,673
Total Revenues	900	900	4,198	3,298
Expenditures				
Other Miscellaneous	800,000	800,000	188,249	611,751
Total Expenditures	800,000	800,000	188,249	611,751
Excess (Deficit) Revenues Over Expenditures	(799,100)	(799,100)	(184,051)	615,049
Fund Balance at Beginning of Year	799,100	799,100	802,399	3,299
Fund Balance at End of Year	-	-	618,348	618,348

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - E911
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	450,487	480,189	488,773	8,584
Total Revenues	450,487	480,189	488,773	8,584
Expenditures				
Salaries and Wages	201,957	201,957	197,017	4,940
Payroll Expense and Benefits	76,425	76,425	72,109	4,316
Professional Services	157,460	217,431	212,285	5,146
Utilities	53,300	53,300	54,744	(1,444)
Miscellaneous	3,588	3,588	1,449	2,139
Total Expenditures	492,730	552,701	537,604	15,097
Excess (Deficit) Revenues Over Expenditures	(42,243)	(72,512)	(48,831)	23,681
Fund Balance at Beginning of Year	42,243	72,512	256,823	184,311
Fund Balance at End of Year	-	-	207,992	207,992

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(48,831)
Current year adjustment for accrued payroll	5,590
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(43,241)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BOND REDEMPTION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	725,275	725,275	731,460	6,185
Total Revenues	725,275	725,275	731,460	6,185
Other Financing Sources (Uses):				
Bond Principal Payments	599,549	600,000	600,000	-
Bond Interest & Fee Payments	125,726	125,726	125,726	-
Total Expenditures	725,275	725,726	725,726	-
Excess (Deficit) Revenues Over Expenditures	-	(451)	5,734	6,185
Fund Balance at Beginning of Year	-	451	171,103	170,652
Fund Balance at End of Year	-	-	176,837	176,837

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ELECTION CONSOLIDATION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	82,000	82,000	91,780	9,780
Total Revenues	82,000	82,000	91,780	9,780
Expenditures				
Salaries and Wages	33,000	33,000	28,029	4,971
Payroll Expense and Benefits	13,200	13,200	14,295	(1,095)
Poll Workers	16,000	16,000	23,679	(7,679)
Supplies	39,000	39,000	62,103	(23,103)
Telephone	7,650	7,650	879	6,771
Travel	4,200	4,200	4,058	142
Capital Outlay	60,000	60,000	16,327	43,673
Total Expenditures	173,050	173,050	149,370	23,680
Excess (Deficit) Revenues Over Expenditures	(91,050)	(91,050)	(57,590)	33,460
Fund Balance at Beginning of Year	91,050	91,050	248,387	157,337
Fund Balance at End of Year	-	-	190,797	190,797

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(57,590)
Current year adjustment for accrued payroll	425
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(57,165)

UNIFORM GUIDANCE SUPPLEMENTARY REPORTS

Condie Stoker & Brown
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Blaine County
Hailey, ID 83333

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Blaine County'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 Blaine County's major federal programs for the year ended September 30, 2022. Blaine County'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, Blaine County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 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 Blaine County 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 Blaine County'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 Blaine County'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 Blaine County'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 Blaine County'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 Blaine County'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 Blaine County'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 Blaine County'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.

Condie, Stoker & Brown

Condie, Stoker and Brown

January 25, 2023

BLAINE COUNTY, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Description	Federal CFDA Number	Accrued (Deferred) Grant Revenue 9/30/2021	Cash/ Commodities Received 10/01/2021 thru 9/30/2022	Expenditures 10/01/2021 thru 9/30/2022	Accrued (Deferred) Grant Revenue 9/30/2022
Department of Homeland Security					
Homeland Security Grant Program	97.067	7,406	36,121	28,715	-
Emergency Management Performance Grants	97.042	28,561	28,561	22,943	22,943
FEMA Disaster Grant - 2020 Ambulance Reimbursement	97.036	276,626	283,539	6,913	-
Boating Safety Financial Assistance	97.012	-	-	6,763	6,763
Total Department of Homeland Security		312,593	348,221	65,334	29,706
Department of the Treasury					
Coronavirus State and Local Fiscal Recovery	21.027	(2,224,407)	2,235,779	836,973	(3,623,214)
Coronavirus Relief Fund	21.019	-	1,508,626	1,508,626	-
Total Department of the Treasury		(2,224,407)	3,744,405	2,345,599	(3,623,214)
Other Programs					
HAVA Election Grant	90.404	-	2,095	2,095	-
Substance Abuse and Mental Health Services - (ODP grant)	93.243	-	18,221	20,685	2,463
EDPRO Grant (Sustain Blaine)	14.228	-	39,300	39,300	-
Community Development Block Grants (Senior Center)	14.228	-	264,085	264,085	-
State Criminal Alien Assistance program (SCAAP)	16.606	(87,203)	-	-	(87,203)
Fire Mitigation	10.664	-	55,247	55,247	-
Cooperative Forestry Assistance (CWMA Weeds)	10.680	-	7,492	9,992	2,500
Idaho State Police - Smart Fingerprint Scanner	16.750	-	15,000	15,000	-
		(87,203)	401,441	406,404	(82,240)
Total Federal Financial Assistance		(1,999,018)	4,494,067	2,817,337	(3,675,748)

BLAINE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of Blaine County's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audit of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operation of the Authority, it is not intended to and does not present the financial position or changes in net position of Blaine County.

BLAINE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Blaine County.

2. No reportable deficiencies disclosed during the audit of the financial statements are reported in the report of internal control dated January 25, 2023. None of the conditions are reported as a material weakness.

3. No instances of noncompliance material to the financial statements were disclosed during the audit.

4. No material reportable conditions were discovered during the audit of the Major Federal Award Programs.

5. The auditor's report on compliance for the Major Federal Award Programs for Blaine County expresses an unqualified opinion.

6. The audit did not disclose any audit findings.

7. The programs tested as major programs are:

   - 21.019 – Coronavirus Relief Fund
   - 21.027 – Coronavirus State and Local Fiscal Recovery Funds

8. The dollar threshold used to distinguish between Type A and Type B programs was $750,000.

9. Blaine County was determined to be a high-risk Auditee.

B. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding	Reportable Condition	Questioned Cost
None	None	None

C. FINDINGS - FINANCIAL STATEMENTS AUDIT

None