BUTTE COUNTY - STATE OF IDAHO
ARCO, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2022

BUTTE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2022

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BUTTE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2022

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Butte County – State of Idaho
Arco, Idaho

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Butte County, Idaho, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Butte County, Idaho as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the

override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer contributions-PERSI OPEB, employer's share of net OPEB asset, changes in total OPEB liabilities and related ratios, employer's share of net pension liability PERSI, schedule of employer contributions PERSI, and budgetary comparison information on pages 35 through 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 response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial

statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated October 23, 2023, on our consideration of Butte County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Butte County, Idaho's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butte County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Rexburg, Idaho
October 23, 2023

FINANCIAL SECTION

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BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 4,735,307	$ 4,735,307
Taxes receivable	83,705	83,705
Capital Assets		
Land and improvements not being depreciated	92,000	92,000
Buildings	2,598,829	2,598,829
Equipment and furniture	3,137,336	3,137,336
Operating lease - right of use assets	1,803,362	1,803,362
Less: accumulated depreciation	(4,849,457)	(4,849,457)
Less: accumulated amortization	(571,074)	(571,074)
Total Capital Assets	2,210,996	2,210,996
TOTAL ASSETS	7,030,008	7,030,008
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - Pension	877,152	877,152
Deferred outflows - OPEB	19,298	19,298
TOTAL DEFERRED OUTFLOWS	$ 896,450	$ 896,450
LIABILITIES		
Warrants payable	36,244	36,244
Long-term liabilities		
Due within one year		
Bonds, finance leases and contracts	13,668	13,668
Operating leases - right of use liability	132,832	132,832
Compensated absences	28,554	28,554
Due in more than one year		
Bonds, finance leases and contracts	27,329	27,329
Operating leases - right of use liability	1,283,204	1,283,204
Pension liability	1,659,408	1,659,408
OPEB liability	75,512	75,512
Compensated absences	58,441	58,441
Landfill	525,000	525,000
TOTAL LIABILITIES	3,840,192	3,840,192
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - Pension	7,407	7,407
Deferred inflows - OPEB	1,669	1,669
TOTAL DEFERRED INFLOWS	9,076	9,076
NET POSITION		
Invested in capital assets, net of related debt	228,963	228,963
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	3,292,445	3,292,445
Unrestricted	555,782	555,782
TOTAL NET POSITION	$ 4,077,190	$ 4,077,190

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 1,277,175	$ 16,653	$ 67,812	$ -
Public safety	1,652,073	635,985	325,938	-
Public works	804,361	-	1,370,804	-
Health, welfare and sanitation	1,569,244	195,535	-	-
Culture and recreation	126,060	-	-	-
Conservation/economic development	195,621	-	-	-
Interest on long-term debt	35,224	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	5,659,758	848,173	1,764,554	-
TOTAL PRIMARY GOVERNMENT	$ 5,659,758	$ 848,173	$ 1,764,554	$ -

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

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position

Net Position, October 1, 2021

NET POSITION, SEPTEMBER 30, 2022

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (1,192,710)	$	$ (1,192,710)
(690,150)		(690,150)
566,443		566,443
(1,373,709)		(1,373,709)
(126,060)		(126,060)
(195,621)		(195,621)
(35,224)		(35,224)
(3,047,031)		(3,047,031)
(3,047,031)	-	(3,047,031)
516,131	-	516,131
1,011,471	-	1,011,471
22,073	-	22,073
419,523	-	419,523
1,426,916	-	1,426,916
4,181	-	4,181
187,621	-	187,621
50,442	-	50,442
-	-	-
3,638,358	-	3,638,358
591,327	-	591,327
3,485,863	-	3,485,863
$ 4,077,190	$ -	$ 4,077,190

BUTTE COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	$ 62,479	$ 3,294,801	$ 364,679	$ 9,114
Taxes receivable	18,228	-	20,974	18,230
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	80,707	3,294,801	385,653	27,344
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 80,707	$ 3,294,801	$ 385,653	$ 27,344
LIABILITIES, DEFERRED AND FUND BALANCES				
Liabilities:				
Warrants payable	$ 6,883	$ 2,356	$ 326	$ 9,114
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	16,012	-	16,040	16,015
FUND BALANCES				
Assigned to:				
Road & Bridge	-	3,292,445	-	-
Other purposes	-	-	369,287	2,215
Unassigned	57,812	-	-	-
TOTAL FUND BALANCES	57,812	3,292,445	369,287	2,215
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 80,707	$ 3,294,801	$ 385,653	$ 27,344

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

	AMBULANCE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	$ 32,487	$ 971,747	$ 4,735,307
	712	25,561	83,705
	-	-	-
	-	-	-
	-	-	-
	33,199	997,308	4,819,012
	-	-	-
	$ 33,199	$ 997,308	$ 4,819,012
	$ 12,301	$ 5,264	$ 36,244
	984	22,046	71,097
	-	-	3,292,445
	19,914	969,998	1,361,414
	-	-	57,812
	19,914	969,998	4,711,671
	$ 33,199	$ 997,308	$ 4,819,012

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BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2022

Total fund balance, governmental funds	$	4,711,671
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		2,210,996
Certain deferred inflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		(9,076)
Certain deferred outflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		(896,450)
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, Pension, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(1,939,951)
Net Position of Governmental Activities in the Statement of Net Position	$	4,077,190

BUTTE COUNTY - STATE OF IDAHO
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
REVENUES				
Property taxes	$ 412,392	$ -	$ -	$ 375,433
Fees and fines	-	-	-	-
Licenses and permits	20,160	-	-	10,636
Intergovernmental	475,031	2,445,849	-	143,820
Charges for services	27,119	-	293,227	574,211
Investment earnings	4,181	-	-	-
Miscellaneous	132,009	39,885	-	-
	1,070,892	2,485,734	293,227	1,104,100
EXPENDITURES				
Current:				
General government	904,879	-	-	-
Public safety	-	-	-	1,084,099
Public works	-	1,276,549	-	-
Health and sanitation	-	-	136,544	-
Culture and recreation	-	-	-	-
Conservation/economic development	60,065	-	-	-
Debt Service:				
Principal	-	145,219	202,091	-
Interest and other charges	-	42,021	6,871	-
Capital outlay	54,066	(57,568)	652,475	23,715
	1,019,010	1,406,221	997,981	1,107,814
Excess (deficiency) of revenues over expenditures	51,882	1,079,513	(704,754)	(3,714)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	798,066	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	798,066	-
SPECIAL ITEM				
Proceeds from sale of assets	-	4,000	-	-
Net change in fund balances	51,882	1,083,513	93,312	(3,714)
Fund Balances, Oct. 1, 2021	5,930	2,208,932	275,975	5,929
FUND BALANCES, SEPT. 30, 2022	$ 57,812	$ 3,292,445	$ 369,287	$ 2,215

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

AMBULANCE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 10,565	$ 603,397	$ 1,401,787
-	-	-
-	21,259	52,055
-	297,130	3,361,830
-	47,532	942,089
-	-	4,181
-	17,255	189,149
10,565	986,573	5,951,091
-	114,408	1,019,287
-	195,240	1,279,339
-	-	1,276,549
27,724	168,351	332,619
-	94,048	94,048
-	157,103	217,168
-	-	347,310
-	-	48,892
6,109	4,406	683,203
33,833	733,556	5,298,415
(23,268)	253,017	652,676
-	-	798,066
-	-	-
-	-	-
-	-	798,066
-	-	4,000
(23,268)	253,017	1,454,742
43,182	716,981	3,256,929
$ 19,914	$ 969,998	$ 4,711,671

BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net change in fund balances - total governmental funds:	$ 1,454,742
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	
This is the amount by which capital outlays $589,504 exceeded depreciation $423,033 in the current period.	166,471
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	228,526
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.	174,528
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Compensated absences not reflected on Governmental funds	467
Deferred outflows of resources not reflected on Governmental funds	(427,348)
Deferred inflows of resources not reflected on Governmental funds	1,010,209
OPEB liability	166
Net pension liability not reflected on Governmental funds	(1,691,434)
Landfill closure costs	(325,000)
Change in net position of governmental activities	$ 591,327

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 328,451	$ 247,998
Receivables	-	217,789
Due from other governmental agencies	-	-
TOTAL ASSETS	328,451	465,787
LIABILITIES		
Warrants payable	-	93,841
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
Deferred revenues	-	-
TOTAL LIABILITIES	-	93,841
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 328,451	$ 371,946

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ 595,576
Licenses and permits	-	-
Intergovernmental revenues	19,541	15,185
Charges for services	-	-
Fines and forfeitures	-	-
Investment interest	(1)	-
Miscellaneous and contributions	531,010	17,724
Total additions	550,550	628,485
DEDUCTIONS		
Trust operating expenses	510,193	-
Transfer to other taxing districts	-	366,875
Total deductions	510,193	366,875
Change in net position	40,357	261,610
Net position - October 1, 2021	288,094	110,336
Net position - September 30, 2022	$ 328,451	$ 371,946

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

NOTES TO THE FINANCIAL STATEMENTS

BUTTE COUNTY - STATE OF IDAHO
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For the Year Ended September 30, 2022

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14. Deficits and Interfund Transactions

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16. Subsequent Events

17. Deferred Outflows/Inflows of Resources

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

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

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

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

B. REPORTING ENTITY

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

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.

- **Road & Bridge Fund** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User proceeds.

- **Justice Fund** - This fund accounts for all activities associated with the sheriff's office and is funded by property tax revenues and State shared revenue.

- **Solid Waste** - This fund accounts for the operation and maintenance of the County's solid waste disposal and landfill and is funded by user fees.

- **Ambulance –** This fund accounts for the operation and maintenance of the County's ambulance fund and is funded primarily from property tax revenues.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

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

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

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

Capital Projects Funds – The Capital Projects Funds are used to account for the financial resources used to acquire major capital assets (other than those financed by proprietary funds). The County does not have any of these funds.

Proprietary Fund Types – Enterprise Funds

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

Fiduciary Fund Types

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

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For business-type activities and enterprise funds, the County follows all GASB pronouncements.

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

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

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

Cash and Investments

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

Receivables

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

Taxes Receivable

Property taxes are levied in September of each year and become payable on December 31 and June 30 of the following year for real property taxes and December 31 for personal property taxes.

Property taxes attach as an enforceable lien as of December 31 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2022 are classified as deferred inflows of resources.

Capital Assets

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Long-term Obligations

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

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

Net Position/Fund Balances

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

F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2022, unrecorded fund liabilities included approximately $86,995, of total leave time accumulations and are considered normal to the County operation.

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

H. REVENUES AND EXPENDITURES/EXPENSES

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

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

I. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 2022. During 2022, there were no transfers between governmental and business-type activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Statements

Interfund transactions for goods and services provided and used are reported as revenues and expenditures/expenses in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

K. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

L. PENSION

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

M. LEASES

The County accounts for leases in accordance with GASB 87. The County is a lessee in operating leases for large equipment. Leases are evaluated using the criteria outlined in GASB 87 to determine whether they will be classified as operating leases or finance leases. The County determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The County determines if an arrangement conveys the right to use an identified assets and whether the County obtains substantially all of the economic benefit from and has the ability to direct the use of the asset. The County recognizes a lease liability and right-of-use (ROU) asset at the commencement date of the lease. At September 30, 2022, operating lease ROU assets and related current and long-term portions of operating lease liabilities have been presented in the balance sheet.

Lease liabilities: a lease liability is measured based on the present value of its future lease payments. The discount rate is the rate implicit in the lease if it is readily determinable; otherwise, the County uses its incremental borrowing rate. The County's incremental borrowing rate for a lease is the rate of interest it would have to pay on a collateralized basis to borrow ana mount equal to the lese payments under similar terms and in a similar economic environment and geographic location.

ROU assets: a ROU assets is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the ROU asset is subsequently measured throughout the lease term at the amount of the lease liability, plus (minus) unamortized initial direct costs, plus (minus) any prepaid (accrued lease payments), less the unamortized balance of lease incentives received. Lease cost for lease payments is recognized on a straight-line basis over the lease of the term. Finance lease ROU assets are amortized on a straight-line basis over the shorter of the lease term or the remaining useful life of the asset.

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer as of September 30, 2022 totaled $4,778,158 of which $2,483,924 represents demand and saving deposits (interest bearing) and $293,206 is invested CD's in various banks. Of the total deposits for the County, $4,735,307 was allocated to governmental funds.

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

Deposits

Of the total deposits and investments by the County Treasurer, $751,028 is insured by the Federal Deposit Insurance Corporation, regulations which are published in the Code of Federal Regulations (12 C.F.R. Part 330).

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

The County had the following accounts. All deposits are carried at cost plus accrued interest.

	Bank Balance
Depository Account	
Insured	$ 751,027
Uninsured and uncollateralized	3,973,412
Total deposits	$ 4,724,439

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2022, $3,973,412 of the government's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized of $3,973,412 for a total of $3,973,412.

Investments

The fair value of the investments with the State of Idaho Local Government Investment Pool was $3,448,265. The information on the amount not covered by the SIPC or FDIC insurance is not available. The Idaho State Treasurer provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investment for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. Investments held by the LGIP are carred at cost, which is not materially different than fair value (determined by the Idaho sTate Tresurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity on September 30, 2022 was 115 days.

2. CASH AND INVESTMENTS (Continued)

At year-end, the County had the following investmentsand maturities:

		Investment Maturieis (in years)					
Investment Type	Fair Value	< 1 year	1-5 years	> 5 years	Cost	Rating	%
FHLMC	$ 245,655	$ -	$ 245,655	$ -	$ 250,000	S&P AA+	4.4%
FFCB	1,208,931	966,378	242,553	-	1,250,000	S&P AA+	21.8%
FHLB	244,973	-	244,973	-	250,000	S&P AA+	4.4%
U.S. Treasury	231,210	-	231,210	-	250,000	Moody Aaa	4.4%
State Investment Pool	3,448,265	3,448,265	-	-	3,448,265	N/A	60.1%
Certificates of Deposit	293,206	293,206	-	-	293,206	N/A	5.1%
Total Investments	$ 5,672,240	$ 4,707,849	$ 964,391	$ -	$5,741,471		100.00%

3. FAIR VALUE

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

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

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

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

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

The following table presents fair value measurements as of September 30, 2022:

	9/30/2022	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Instruments by fair value level				
Fixed income Securities:				
U.S. Treasury Securities	$ 250,000	$ 250,000	$ -	$ -
U.S. Government Bonds	2,000,000	2,000,000	-	-
State Investment Pool	3,448,265	-	3,448,265	-
Certificates of Deposit	293,206	293,206	-	-
Total investments by fair value level	$ 5,991,471	$ 2,543,206	$ 3,448,265	$ -

4. CAPITAL ASSETS

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

	10/1/2021	Additions	Deletions	9/30/2022
Governmental Activities				
Capital assets, not being depreciated				
Land and construction in progress	$ 92,000	$ -	$ -	$ 92,000
Total capital assets, not being depreciated	92,000	-	-	92,000
Capital assets, being depreciated				
Buildings and improvements	2,598,829			2,598,829
Machinery and equipment	2,619,035	518,301		3,137,336
Operating lease - right-of-use assets	2,131,750	589,104	(917,492)	1,803,362
Total capital assets, being depreciated	7,349,614	1,107,405	(917,492)	7,539,527
Less accumulated depreciation for				
Buildings and improvements	(1,586,761)	(48,081)	-	(1,634,842)
Machinery and equipment	(3,653,917)	(374,951)	814,253	(3,214,615)
Total accumulated depreciation	(5,240,678)	(423,032)	814,253	(4,849,457)
Less accumulated amortization for				
Operating lease - right of use assets	-	-	(571,074)	(571,074)
Total accumulated amortization	-	-	(571,074)	(571,074)
Total capital assets, being depreciated, net	2,108,936	684,373	(674,313)	2,118,996
Governmental activity, capital assets, net	$ 2,200,936	$ 684,373	$ (674,313)	$ 2,210,996

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

Governmental Activities	
General government	$ 53,144
Public safety	35,938
Public works	173,483
Health, welfare and sanitation	159,351
Conservation	1,116
Total governmental activities	$ 423,032

5. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2022 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $197,458 for the year ended September 30, 2022.

5. PENSION PLAN (Continued)

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 .0421302 percent.

For the year ended September 30, 2022, the County recognized pension expense (expense offset) of $416,156. 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	$ 182,474	$ 7,407
Changes in assumptions or other inputs	270,533	-
Net difference between projected and actual earnings on pension plan investments	381,810	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(8,240)	-
District contributions made subsequent to measurement date	50,575	-
Total	$ 877,152	$ 7,407

$50,575 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date and 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, 2022 the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30, 2022.

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

Year ended September 30:	
2023	$ 197,864
2024	$ 214,800
2025	$ 99,345
2026	$ 315,401

5. PENSION PLAN (Continued)

Actuarial Assumptions

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

The total pension liability in the June 30, 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 (net of investment expenses)	6.35%
Cost-of-living adjustments	1.00%

Contributing Members, Serivce Retirement Members, and Beneficiaries

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 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.

5. PENSION PLAN (Continued)

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on the approach which builds upon the latest capital market assumptions. Specifically, the System uses constultants, 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	Targe Allocation	Long-Term Expected Real Rate of Return
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	(0.25)%
TIPS	10.00%	(0.30)%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 2,928,692	$ 1,659,408	$ 620,531

5. PENSION PLAN (Continued)

Pension plan fiduciary net position

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

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

Payables to the pension plan

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

6. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTHCARE BENEFITS

Plan Description

The County's post-retirement healthcare plan (OPEB) is administered by the Government Employee Retirement Plan (GemPlan). GemPlan provides medical, dental and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 or older and have completed 20 years of continuous service with Butte County or are an elected official who has completed 5 years of continuous services with Butte County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 32 active participants in the plan and 0 retirees and 0 spouses receiving benefits. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* in the year ended September 30, 2022.

Funding Policy and Implicit Rate Subsidy:

The County has not established a fund to supplement the costs for the OPEB obligation. The required contribution is made on a pay-as-you-go basis (PAYGO). There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis creates a Total OPEB Liability on the Statement of Net Position. For the fiscal year 2022, the County contributed approximately $7,325 of the annual required contribution of $13,519. Retirees are required to pay 100% of the premiums for both the retiree and the dependent coverage.

Net Other Post-Employment Benefit Liability

The Net Other Post-Employment Benefit Liability (NOL) was measured as of June 30, 2022, and the total other post-employment benefit liability was determined by an actuarial valuation as of June 30, 2022.

6. OTHER POST EMPLOYMENT BENEFITS (OPEB) – HEALTHCARE BENEFITS (Continued)

Plan Members

Plan participants as of June 30, 2022 are summarized by status as follows:

	Accrued Liability	Annual Required Contribution	Participant Counts
Active participants	$77,512	$7,325	36
	$77,512	$7,325	36

Actuarial Methods and Assumptions

The District does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets. The following actuarial methods and assumptions were used in the June 30, 2020 accounting valuation:

Changes in Total OPEB Liability

Valuation Timing	Actuarial valuations are performed annually as of October 1, 2021 for accounting purposes only. The most recent valuation was performed as of October 1, 2021.
Actuarial Cost Method	Entry Age, level percentage of pay
Salary Increases	Service graded table; 3.00% used to roll pay forward to the valuation date
Discount Rate	2.30%
Medical Trend Rate	6.50% as of October 1, 2019 grading to 5.00% over 6 years
Retirement	See sample rates (differs for Police and Fire Personnel)
Retiree Plan Participation	**Future Retirees Electing Coverage:** Pre-65 subsidy available: NA Pre-65 subsidy not available: 30%
Mortality	RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel)

6. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTH CARE BENEFITS (cont.)

Total OPEB Liability	**10/1/2022**
Actuarially Determined Contribution (ADC)	$ 7,325
Total OPEB Liability (TOL)	$ 77,512
Covered Employee Payroll	$ 1,295,966
TOL as a Percentage of Payroll	6.00%
Participants	36

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. There have been no significant changes between the valuation date and the fiscal year end. Any significant changes during this period must be reflected as prescribed by GASB 75.

Discount Rate	
Discount Rate	2.30%
20 Year Tax-Exempt Municipal Bond Index	2.30%

The discount rate was based on the 20-year Municipal Bond Index on October 1, 2021.

Other Key Actuarial Assumptions

Below is a reconciliation of the Total OPEB Liability for the year ending September 30, 2022.

	Total OPEB Liability
Total OPEB liability - beginning of year	$ 75,346
Change for the year:	
Service cost	7,325
Interest cost	2,352
Assumption Changes	3,099
Differences between Expected and Actual	(2,023)
Benefit payments	(8,587)
Net change in total OPEB liability	2,166
Total OPEB liability – end of year	$ 77,512

6. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity Analysis

The following represents the total OPEB liability of the County as of September 30, 2022, as well as what the County's total OPEB liability would be if it were calculated using healthcare trend rates one percentage point lower (5.50% decreasing to 4.00% over six years) or one percentage point higher (7.50% decreasing to 6.00% over six years) than the current healthcare trend rate:

`

	1% Decrease (5.25% decreasing to 4.00%)	Discount rate (6.25% decreasing to 5.00%)	1% increase (6.25% decreasing to 6.00%)
Total OPEB liability	$ 67,803	$ 77,392	$ 88,998

7. LITIGATION AND CONTINGENT LIABILITIES

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

8. LONG-TERM DEBT AND LEASES

Long-term Obligation Activity:

General long-term obligations reported by the County represent accrued liability for compensated absenses in the amount of $86,995, right-of-use leases of $1,416,036, contract liability $40,997, pension lilability of $1,659,408, other post-employment liability of $77,512, and landfill closure and postclosure costs of $525,000. During the year ending September 30, 2022, the following changes occurred in long-term debt:

Governmental Activities	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Amounts due within one year
Compensated absences	$ 86,528	$ 467	$ -	$ 86,995	$ 28,554
Right of use leases	1,173,842	589,504	(347,310)	1,416,036	132,832
Land purchase contract	54,665	-	(13,668)	40,997	13,668
Pension Liability	(31,860)	1,691,268	-	1,659,408	-
OPEB	75,346	2,166	-	77,512	-
Landfill closure costs	150,000	375,000	-	525,000	-
Total governmental activities	$ 1,508,521	$ 2,658,405	$ (360,978)	$ 3,805,948	$ 175,054

8. LONG-TERM DEBT AND LEASES (Continued)

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2022, are as follows:

Governmental Activities

	LEASES		CONTRACTS	
Year	Principal	Interest	Principal	Interest
2023	$ 132,832	$ 54,007	$ 13,668	$ -
2024	663,039	48,905	13,667	-
2025	68,940	19,800	13,662	-
2026	221,226	16,711	-	-
2027	330,000	10,004	-	-
2028-2032	-	-	-	-
	$ 1,416,036	$ 149,428	$ 40,997	$ -

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

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

9. CLOSURE AND POSTCLOSURE CARE COSTS

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

Butte County operates three municipal landfills. The landfills are classified as "exempt" landfills under the state and federal standards and would not require sub-terrain monitoring under the "Grandfather" provisions of those standards. Application of those standards required final cover, seeding, and surface monitoring under the provisions and conditions of the rules and regulations. The estimated cost of closure costs and post closure cost is $150,000. The landfills have a capacity of 380.8 acres. To date, 190.9 acres or 50.13% has been used. The new Arco landfill site has an estimated 60 year life. The old Arco landfill is almost ready to close. The Howe landfill site has an estimated 20 year life.

The Butte County solid waste landfills are not required to fund contributions to a trust to finance closure and postclosure care. The County may find that funding requirements may be inadequate or that additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) and these cost may need to be covered by charges to future landfill users or from tax revenue.

The nominal annual cost projects are not amortized herein.

10. NONSPENDABLE AND SPENDABLE FUND BALANCES

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

Assigned for Road & Bridge. The fund balance is assigned by approval of the County Commissioners to the Road & Bridge fund and will be spent for Road & Bridge expenditures.

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

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

11. RELATED PARTY TRANSACTIONS

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

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

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

13. RISK MANAGEMENT

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

14. DEFICITS AND INTERFUND TRANSACTIONS

There were no deficit fund balances as of September 30, 2022.

There were no interfund account balances at September 30, 2022.

15. INTERFUND TRANSFERS

There were no interfund transfers during the year.

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

16. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. The subsequent events have been considered up to the report date of October 23, 2023.

17. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. See Note 4 for any deferred inflows of resources for the Statement of Net Position. The County has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. Deferred inflows of resources at September 30, 2023 consisted of $71,097 in the governmental funds.

REQUIRED SUPPLEMENTARY INFORMATION

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
GENERAL FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 358,859	$ 358,859	$ 361,975	$ 3,116
Licenses and permits	23,000	23,000	22,158	(842)
Intergovernmental revenues	671,367	671,367	475,031	(196,336)
Charges for services	28,000	28,000	26,881	(1,119)
Fines and forfeitures	-	-	-	-
Investment interest	-	-	4,181	4,181
Misc. and contributions	135,000	135,000	132,009	(2,991)
	1,216,226	1,216,226	1,022,235	(193,991)
EXPENDITURES				
Current:				
General government	1,049,466	1,049,466	829,368	220,098
Public safety	21,080	21,080	18,001	3,079
Public health	62,106	62,106	54,993	7,113
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	58,574	58,574	67,172	(8,598)
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	18,000	18,000	51,236	(33,236)
	1,209,226	1,209,226	1,020,770	188,456
Revenues over (under) expenditures	7,000	7,000	1,465	$ (5,535)
Estimated beginning cash balance	272,000	272,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 279,000	$ 279,000	1,465	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in				
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			48,657	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			1,760	
Net change in fund balances			51,882	
Fund Balances, October 1, 2021			5,930	
FUND BALANCES, SEPT. 30, 2022			$ 57,812	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
ROAD AND BRIDGE
For the year ended September 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,340,969	1,340,969	2,453,933	1,112,964
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	43,885	43,885
	1,340,969	1,340,969	2,497,818	1,156,849
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	1,121,969	1,121,969	1,276,549	(154,580)
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	219,000	219,000	129,672	89,328
	1,340,969	1,340,969	1,406,221	(65,252)
Revenues over (under) expenditures	-	-	1,091,597	$ 1,091,597
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	1,091,597	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	
Proceeds from sale of assets			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(12,084)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			1,079,513	
Fund Balances, October 1, 2021			2,208,932	
FUND BALANCES, SEPT. 30, 2022			$ 3,288,445	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
SOLID WASTE
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ 264,049	$ 264,049
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	199,053	199,053	131,372	(67,681)
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	199,053	199,053	395,421	196,368
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Sanitation	199,053	199,053	199,915	(862)
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	199,053	199,053	199,915	(862)
Revenues over (under) expenditures	-	-	195,506	$ 195,506
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	195,506	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(102,194)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			93,312	
Fund Balances, October 1, 2021			275,975	
FUND BALANCES, SEPT. 30, 2022			$ 369,287	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
JUSTICE FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 603,943	$ 603,943	$ 677,999	$ 74,056
Licenses and permits	11,000	11,000	10,636	(364)
Intergovernmental revenues	142,000	142,000	143,820	1,820
Charges for services	570,000	570,000	574,211	4,211
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	1,326,943	1,326,943	1,406,666	79,723
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	1,286,943	1,286,943	1,102,124	184,819
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	40,000	40,000	5,690	34,310
	1,326,943	1,326,943	1,107,814	219,129
Revenues over (under) expenditures	-	-	298,852	$ 298,852
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	298,852	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(302,566)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			(3,714)	
Fund Balances, October 1, 2021			5,929	
FUND BALANCES, SEPT. 30, 2022			$ 2,215	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES)
AMBULANCE
For the year ended September 30, 2022

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ 5,793	$ 5,793
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	-	-	5,793	5,793
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	29,000	29,000	27,724	1,276
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Sanitation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	4,000	4,000	6,109	(2,109)
	33,000	33,000	33,833	(833)
Revenues over (under) expenditures	(33,000)	(33,000)	(28,040)	$ 4,960
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues over expenditures	$ (33,000)	$ (33,000)	(28,040)	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			4,772	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS				
Net change in fund balances			(23,268)	
Fund Balances, October 1, 2021			43,182	
FUND BALANCES, SEPT. 30, 2022			$ 19,914	

BUTTE COUNTY – STATE OF IDAHO
NOTES TO BUDGET AND ACTUAL COMPARISON SCHEDULES
For the Year Ended September 30, 2022

1. BASIS OF PRESENTATION

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

Butte County does not adopt a budget for the PILT Fund; therefore, budget to actual information is not required to be presented.

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

For the year ended September 30, 2022, actual expenditures exceeded budgeted amounts in Road and Bridge, Ambulance, and Solid Waste of the major funds. Additional monies were available to cover this overage.

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

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.0484592%	$ 638,129	$ 1,352,549	47.18%	91.38%
2016	0.4788060%	$ 970,613	$ 1,386,349	70.01%	87.26%
2017	0.4612800%	$ 725,053	$ 1,425,150	50.88%	90.68%
2018	0.4490840%	$ 662,407	$ 1,437,247	46.09%	91.69%
2019	0.4330290%	$ 494,291	$ 1,464,527	33.75%	93.79%
2020	0.0423619%	$ 983,699	$ 1,502,167	65.49%	88.22%
2021	0.0403400%	$ (31,860)	$ 1,499,328	-2.12%	100.36%
2022	0.0421302%	$ 1,659,408	$ 1,654,260	100.31%	83.09%

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

Data reported is measured as of June 30.

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

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 158,511	$ 162,634	$ (4,123)	$ 7,465,140	11.51%
2016	$ 142,331	$ 159,938	$ (17,607)	$ 7,508,493	11.59%
2017	$ 155,549	$ 164,385	$ (8,836)	$ 7,856,838	11.53%
2018	$ 174,398	$ 165,774	$ 8,624	$ 8,345,942	11.53%
2019	$ 165,694	$ 168,916	$ (3,222)	$ 8,497,956	11.53%
2020	$ 166,203	$ 182,427	$ (16,224)	$ 8,865,806	12.14%
2021	$ 159,274	$ 181,914	$ (22,640)	$ 9,408,446	12.13%
2022	$ 197,459	$ 197,459	$ -	$ 1,674,870	11.79%

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

Data is reported is measured as of September 30.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2022

Methods and Assumptions Used in Calculations of Actuarily Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2022. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	100+ years
Asset valuation method	Fair Market Value
Actuarial assumptions:	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of all expenses

BUTTE COUNTY - STATE OF IDAHO
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST-EMPLOYMENT BENEFIT PLAN
Last 10 Fiscal Years*

Fiscal Year	**2022**	**2021**	**2020**	**2019**	**2018**
Total OPEB liability					
Service cost	$ 7,325	$ 7,105	$ 6,881	$ 4,599	$ 4,465
Interest cost	2,352	2,294	1,867	1,600	1,425
Assumption Changes	3,099	-	(129)	-	-
Differences between Expected and Actual Experience	(2,023)		18,265	-	-
Benefit payments	(8,587)	(6,808)	(1,194)	(503)	(1,529)
Net change in total OPEB liability	2,166	2,591	25,690	5,696	4,361
Total OPEB liability - Beginning of year	75,346	72,755	47,065	41,369	37,008
Total OPEB liability - End of year	$ 77,512	$ 75,346	$ 72,755	$ 47,065	$ 41,369
Plan fiduciary net postion - Beginning of year	-	-	-	-	-
Plan fiduciary net position - End of year	-	-	-	-	-
County's net OPEB liability - Ending	$ 77,512	$ 75,346	$ 72,755	$ 47,065	$ 41,369
Plan fiduciary net position as a percentage of total OPEB liability	-	0%	0%	0%	0%
Covered employee payroll	$ 1,295,966	$ 1,289,958	$ 1,249,354	$ 1,147,901	$ 1,147,467
Total OPEB liability as a percentage of covered employee payroll	6%	6%	6%	4%	4%

*Gasb 75 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB

The total OPEB liability amount presented for each fiscal year was determined as of the fiscal year end.

The County has not presented a schedule of employer contributions or schedule of investment returns since the County does not prefund the County's OPEB plan with contributions, and accordingly, actuarially determined contributions have not been calculated and there are no contractually or statutorily determined contributions applicable to the employer.

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SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	ARPA FUNDS	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
ASSETS				
Cash - County Treasurer	$ -	$ 31,559	$ 1,380	$ 25,458
Due from other Governments	-	-	-	-
Taxes receivable	-	3,634	1,778	1,365
TOTAL ASSETS	-	35,193	3,158	26,823
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ -	$ 35,193	$ 3,158	$ 26,823
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ 2,981	$ 1,380	$ -
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	-	3,191	1,560	1,182
FUND BALANCES				
Assigned to:				
Other purposes	-	29,021	218	25,641
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ -	$ 35,193	$ 3,158	$ 26,823

	PILT	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$	143,009	$ 21,855	$ 21,323	$ 18,844	$ 50,310	$ 64
	-	-	-	-	-	-
	-	250	1,833	2,367	5,334	-
	143,009	22,105	23,156	21,211	55,644	64
	-	-	-	-	-	-
$	143,009	$ 22,105	$ 23,156	$ 21,211	$ 55,644	$ 64
$	-	$ -	$ -	$ -	$ 375	$ 64
	-	219	1,601	1,724	4,676	-
	143,009	21,886	21,555	19,487	50,593	-
$	143,009	$ 22,105	$ 23,156	$ 21,211	$ 55,644	$ 64

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
ASSETS				
Cash - County Treasurer	$ 352,297	$ 40,585	$ 265,063	$ 971,747
Due from other Governments	-	-	-	-
Taxes receivable	8,987	13	-	25,561
TOTAL ASSETS	361,284	40,598	265,063	997,308
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 361,284	$ 40,598	$ 265,063	$ 997,308
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 286	$ -	$ 178	$ 5,264
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	7,880	13	-	22,046
FUND BALANCES				
Assigned to:				
Other purposes	353,118	40,585	264,885	969,998
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 361,284	$ 40,598	$ 265,063	$ 997,308

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BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	ARPA FUNDS	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
REVENUES				
Taxes	$ -	$ 74,368	$ 96,967	$ 35,966
Licenses and permits	-	-	-	-
Intergovernmental revenues	252,219	36,833	-	-
Charges for services	-	31,005	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	17,255	-	-
	252,219	159,461	96,967	35,966
EXPENDITURES				
General government	-	-	-	-
Public safety	-	195,240	-	-
Public health	-	-	-	13,294
Street and public improvement	252,219	-	-	-
Parks, recreation, public property	-	-	94,048	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	1,164	3,242	-
	252,219	196,404	97,290	13,294
Excess (deficiency) of revenues over expenditures	-	(36,943)	(323)	22,672
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	(36,943)	(323)	22,672
Fund Balances, October 1, 2021	-	65,964	541	2,969
FUND BALANCES, Sept. 30, 2022	$ -	$ 29,021	$ 218	$ 25,641

PILT	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$ -	$ 5,270	$ 40,928	$ 50,166	$ 112,834	$ -
-	-	-	-	-	21,259
143,009	-	-	-	6,646	7,511
-	-	-	-	16,527	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
143,009	5,270	40,928	50,166	136,007	28,770
-	-	30,403	47,091	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,000	-	-	127,333	28,770
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,000	30,403	47,091	127,333	28,770
143,009	4,270	10,525	3,075	8,674	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
143,009	4,270	10,525	3,075	8,674	-
-	17,616	11,030	16,412	41,919	-
$ 143,009	$ 21,886	$ 21,555	$ 19,487	$ 50,593	$ -

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2022

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
REVENUES				
Taxes	$ 186,890	$ 8	$ -	$ 603,397
Licenses and permits	-	-	-	21,259
Intergovernmental revenues	35,319	-	67,812	297,130
Charges for services	-	-	-	47,532
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	17,255
	222,209	8	67,812	986,573
EXPENDITURES				
General government	-	-	36,914	114,408
Public safety	-	-	-	195,240
Public health	155,057	-	-	168,351
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	94,048
Conservation and economic develop.	-	-	-	157,103
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				-
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	4,406
	155,057	-	36,914	733,556
Excess (deficiency) of revenues over expenditures	67,152	8	30,898	253,017
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	67,152	8	30,898	253,017
Fund Balances, October 1, 2021	285,966	40,577	233,987	716,981
FUND BALANCES, Sept. 30, 2022	$ 353,118	$ 40,585	$ 264,885	$ 969,998

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
ASSETS				
Cash - County Treasurer	$ 2,545	$ 8,745	$ 242	$ 3,863
Due from other Governments	-	-	-	-
	$ 2,545	$ 8,745	$ 242	$ 3,863
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	2,545	8,745	242	3,863
	$ 2,545	$ 8,745	$ 242	$ 3,863

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	JUNIOR COLLEGE	BRIDGE TRUST	RANGE ROAD EQUIPMENT	AIRPORT TRUST
ASSETS				
Cash - County Treasurer	$ 104,205	$ 4,565	$ 50,130	$ -
Due from other Governments	-	-	-	-
	$ 104,205	$ 4,565	$ 50,130	$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	104,205	4,565	50,130	-
	$ 104,205	$ 4,565	$ 50,130	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ 29,606	$ 20,361	$ 99,613	$ 2,830	$ 1,746	$ 328,451
-	-	-	-	-	-
$ 29,606	$ 20,361	$ 99,613	$ 2,830	$ 1,746	$ 328,451
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
29,606	20,361	99,613	2,830	1,746	328,451
$ 29,606	$ 20,361	$ 99,613	$ 2,830	$ 1,746	$ 328,451

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BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	5,364	-	-	738
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	5,364	-	-	738
EXPENDITURES				
General government	5,364	-	-	738
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	5,364	-	-	738
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	-	-	-
Fund Balances, Oct. 1, 2021	2,545	8,745	242	3,863
FUND BALANCES, Sept. 30, 2022	$ 2,545	$ 8,745	$ 242	$ 3,863

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	JUNIOR COLLEGE	BRIDGE TRUST	ROAD EQUIPMENT	AIRPORT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	(1)	-
Misc. and contributions	17,220	-	-	-
	17,220	-	(1)	-
EXPENDITURES				
General government	6,500	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	6,500	-	-	-
Excess (deficiency) of revenues over expenditures	10,720	-	(1)	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	10,720	-	(1)	-
Fund Balances, Oct. 1, 2021	93,485	4,565	50,131	-
FUND BALANCES, Sept. 30, 2022	$ 104,205	$ 4,565	$ 50,130	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	13,439	-	19,541
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(1)
513,790	-	-	-	-	531,010
513,790	-	-	13,439	-	550,550
-	-	-	-	-	12,602
-	-	-	13,407	-	13,407
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
484,184	-	-	-	-	484,184
-	-	-	-	-	-
					-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
484,184	-	-	13,407	-	510,193
29,606	-	-	32	-	40,357
-	-	-	-	-	-
-	-	-	-	-	-
29,606	-	-	32	-	40,357
-	20,361	99,613	2,798	1,746	288,094
$ 29,606	$ 20,361	$ 99,613	$ 2,830	$ 1,746	$ 328,451

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OTHER SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor			
Salary - officer	$ 51,532	$ 51,531	$ 1
Salary - part time clerk	-	3,474	(3,474)
Salary - magistrate, part-time	-	-	-
Total A	51,532	55,005	(3,473)
Travel	2,850	1,936	914
Supplies	2,500	1,996	504
Utilities	2,800	2,830	(30)
Repairs & maintenance	100	-	100
Postage & printing	1,150	1,049	101
Training	300	-	300
Advertising	500	-	500
Personnel benefits	34,840	37,075	(2,235)
Capital outlay	1,000	-	1,000
Total B	46,040	44,886	1,154
Department totals	97,572	99,891	(2,319)
Assessor			
Salary - officer	51,532	51,531	1
Salary - deputy	31,608	18,217	13,391
Salary - employee, part-time auto license	7,700	18,012	(10,312)
Total A	90,840	87,760	3,080
Travel	1,700	1,401	299
Supplies	450	883	(433)
Utilities	1,200	1,175	25
Advertising	200	55	145
Postage	5,200	1,907	3,293
Personnel benefits	52,495	40,846	11,649
Dues	200	200	-
Computer Mapping	3,000	2,908	92
Capital outlay	-	-	-
Total B	64,445	49,375	15,070
Department totals	$ 155,285	$ 137,135	$ 18,150

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Treasurer/Tax Collector			
Salary - officer	$ 51,532	$ 48,558	$ 2,974
Salary - employee, part-time	40,059	37,118	2,941
Total A	91,591	85,676	5,915
Travel	2,800	1,399	1,401
Supplies	1,500	894	606
Utilities	2,000	1,912	88
Repairs & maintenance	-	-	-
Advertising	1,200	1,215	(15)
Dues & memberships	350	150	200
Postage & printing	2,000	1,567	433
Publications	1,400	1,095	305
Personnel benefits	35,450	42,881	(7,431)
Miscellaneous	-	1,855	(1,855)
Total B	46,700	52,968	(6,268)
Department Totals	138,291	138,644	(353)
Commissioners			
Salary - officer	49,529	50,074	(545)
Lobbyist	28,074	27,801	273
Part-Time Assistant	-	-	-
Total A	77,603	77,875	(272)
Travel	11,125	3,534	7,591
Utilities	500	-	500
Advertising	7,000	7,180	(180)
Dues/memberships	800	856	(56)
Printing	300	1,524	(1,224)
Office	500	214	286
Personnel benefits	70,700	66,117	4,583
Total B	90,925	79,425	11,500
Department Totals	$ 168,528	$ 157,300	$ 11,228

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Economic Development			
Salary - Ed Director	$ 32,674	$ 40,202	$ (7,528)
Total A	32,674	40,202	(7,528)
Meals	3,000	2,886	114
Training	2,000	3,118	(1,118)
Supplies	2,000	1,396	604
Phone	1,500	1,134	366
Marketing	7,000	3,455	3,545
Personnel benefits	30,390	27,976	2,414
Total B	45,890	39,965	5,925
Department Totals	78,564	80,167	(1,603)
Law Library			
Law library	-	-	-
Total B	-	-	-
Department Totals	-	-	-
Civil Defense			
Salary - officer	-	-	-
Total A	-	-	-
Travel	1,700	707	993
Utilities	480	156	324
Other	13,650	13,650	-
Miscellaneous	4,100	2,995	1,105
Exercises	500	-	500
Meals	150	150	-
Lodging	500	343	157
Total B	21,080	18,001	3,079
Department totals	$ 21,080	$ 18,001	$ 3,079

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Building and Grounds			
Salary - employee, full-time	$ -	$ -	$ -
Salary - custodian	-	-	-
Salary - custodian - Memorial building	-	-	-
Salary - custodian - grounds	-	-	-
Salary - custodian - Masonic Temple	-	-	-
Salary - custodian - sheriff's office	-	-	-
Salary - health office	-	-	-
Total A	-	-	-
Supplies	12,900	10,827	2,073
Utilities	52,000	35,611	16,389
Repairs & maintenance	140,000	46,577	93,423
Miscellaneous	500	-	500
Grants	-	-	-
Contracts	13,000	15,102	(2,102)
Personnel benefits	-	127	(127)
Total B	218,400	108,244	110,156
Department Totals	218,400	108,244	110,156
Coroner			
Salary - coroner	12,818	13,345	(527)
Salary - deputy	2,498	1,780	718
Total A	15,316	15,125	191
Travel	1,200	305	895
Utilities	1,000	458	542
Miscellaneous	2,500	3,211	(711)
Dues	300	150	150
Coroner - laboratory	1,000	945	55
Coroner - autopsies	5,000	-	5,000
Coroner - training	1,500	435	1,065
Vehicle repairs	2,500	5,194	(2,694)
Personnel benefits	31,790	29,170	2,620
Total B	46,790	39,868	6,922
Department Totals	$ 62,106	$ 54,993	$ 7,113

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Butte County Business Center			
Salary - full-time assistant	$ 27,810	$ 31,553	$ (3,743)
Salary - county agent	-	-	-
Salary - 4-H assistant	-	-	-
Part time	-	-	-
Community outreach funds	-	-	-
Total A	27,810	31,553	(3,743)
Travel	2,200	232	1,968
Supplies	3,000	3,411	(411)
Utilities	15,000	10,786	4,214
Repairs/maintenance	-	-	-
Advertising	-	-	-
Postage & printing	1,200	17	1,183
Publications	-	-	-
Personnel benefits	16,890	14,838	2,052
Contingency Fund	5,000	246	4,754
Capital outlay	9,000	2,830	6,170
Total B	52,290	32,360	19,930
Department Totals	80,100	63,913	16,187
Election			
Travel	2,600	921	1,679
Supplies	3,000	4,513	(1,513)
Advertising	1,200	1,041	159
Postage/printing	6,500	3,152	3,348
Contracts - labor	7,500	4,055	3,445
Total B	20,800	13,682	7,118
Department Totals	20,800	13,682	7,118
Soil Conservation Service			
Contracts	7,100	7,107	(7)
Total B	7,100	7,107	(7)
Department totals	$ 7,100	$ 7,107	$ (7)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Growth Management			
Miscellaneous	$ -	$ -	$ -
Total B	-	-	-
Department totals	-	-	-
Rural Addressing			
Salary	100	-	100
Total A	100	-	100
Supplies	200	-	200
Total B	200	-	200
Department totals	300	-	300
County General			
Salary - airport maintenance	-	-	-
Total A	-	-	-
Personnel benefits	150	-	150
Computer expense	8,500	6,633	1,867
Dues & membership	7,500	6,703	797
Professional services	17,000	20,000	(3,000)
Printing	100	-	100
Education	600	5,253	(4,653)
Arco Comm. Transition team	50,000	26,669	23,331
Airport maintenance/projects	30,400	7,965	22,435
Bank and credit card fees	-	1,177	(1,177)
Employee recognition	1,500	1,657	(157)
Guardianship Board expenses	350	-	350
Contracts	17,000	14,400	2,600
Emergency Catastrophy	10,000	-	10,000
Capital outlay	18,000	51,236	(33,236)
Total B	161,100	141,693	19,407
Department Totals	161,100	141,693	19,407
TOTAL CURRENT EXPENSE	$ 1,209,226	$ 1,020,770	$ 188,456

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary - supervisor	$ 62,424	$ 59,002	$ 3,422
Salary - employee, full time	306,355	347,859	(41,504)
Salary- employee, part-time	5,000	-	5,000
Salary - other	22,400	21,592	808
Total A	396,179	428,453	(32,274)
Personnel benefits	195,580	191,868	3,712
Travel	1,300	-	1,300
Supplies	5,100	6,588	(1,488)
Training/registration	1,000	803	197
Utilities	9,360	7,296	2,064
Boot voucher	800	800	-
Vehicles	112,000	129,646	(17,646)
State alloted highway expenses	-	160,000	(160,000)
Repairs & maintenance	59,100	75,839	(16,739)
Rent	2,200	1,893	307
Miscellaneous	350	162	188
Contingency	40,000	38,337	1,663
New road chip seal	75,000	4,601	70,399
Crushed rock / gravel	50,000	-	50,000
Road oil	115,000	177,174	(62,174)
Signs	4,500	1,600	2,900
Culverts	3,000	-	3,000
Plant asphalt mix	47,000	37,858	9,142
Other road materials	1,000	-	1,000
Drug testing	500	-	500
Contracts	1,500	12,725	(11,225)
Capital outlay	220,500	130,578	89,922
Total B	944,790	977,768	(32,978)
Total Road and Bridge	$ 1,340,969	$ 1,406,221	$ (65,252)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Personnel benefits	$ 1,000	$ 797	$ 203
Training	5,000	5,000	-
Utilities	14,500	6,773	7,727
Other miscellaneous	-	9,474	(9,474)
Education - other	2,000	5,680	(3,680)
Medical - other	-	-	-
Capital Outlay	10,500	6,109	4,391
Total B	33,000	33,833	(833)
Total Ambulance	$ 33,000	$ 33,833	$ (833)
DISTRICT COURT			
District Court			
Travel	$ 1,650	$ 540	$ 1,110
Supplies	800	204	596
Utilities	500	-	500
Professional services	2,000	3,255	(1,255)
Administrative clerks	400	-	400
Drug court coordinator	3,000	2,250	750
Law clerks	3,904	-	3,904
Interpreters	2,000	-	2,000
Professional services Public Defender	15,000	3,957	11,043
Postage/printing	2,150	799	1,351
Transcripts	500	-	500
Jury	3,300	1,034	2,266
Drug court expenses	6,000	1,655	4,345
Personnel benefits	-	441	(441)
Capital outlay	2,500	-	2,500
Total B	43,704	14,135	29,569
Department Totals	$ 43,704	$ 14,135	$ 29,569

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Magistrate Court			
Salary - court deputy	$ 47,657	$ 52,800	$ (5,143)
Total A	47,657	52,800	(5,143)
Personnel benefits	32,205	26,792	5,413
Travel	1,650	465	1,185
Supplies	2,500	1,785	715
Utilities	4,000	2,489	1,511
Repairs and maintenance	400	400	-
Postage	1,200	607	593
Adult confinement	1,500	-	1,500
Observation & assessment	2,500	-	2,500
Drug testing	800	-	800
Interpretors	2,000	-	2,000
Advertising	500	480	20
Capital outlay	7,000	1,164	5,836
Total B	56,255	34,182	22,073
Department Totals	103,912	86,982	16,930
Adult Probation			
Salary - probation officer	6,000	-	6,000
Total A	6,000	-	6,000
Travel	1,750	-	1,750
Supplies	500	552	(52)
Utilities	1,900	1,662	238
Postage	120	-	120
Contracts	5,150	3,140	2,010
Pre-trial services	400	-	400
Personnel benefits	1,890	-	1,890
Total B	11,710	5,354	6,356
Department Totals	$ 17,710	$ 5,354	$ 12,356

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Juvenile Probation			
Salary - probation officer	$ 39,706	$ 41,652	$ (1,946)
Total A	39,706	41,652	(1,946)
Travel	1,900	571	1,329
Supplies	1,000	1,757	(757)
Utilities	1,400	1,496	(96)
Vehicle fuel	3,000	1,426	1,574
Repairs and maintenance	1,000	215	785
Postage	280	62	218
Contracts	750	86	664
Housing/confinement	15,000	-	15,000
Observation & assessment	1,000	-	1,000
Training	1,000	58	942
Early intervention program	3,250	6,000	(2,750)
Interpretors	-	-	-
Personnel benefits	23,585	36,610	(13,025)
Capital outlay	-	-	-
Total B	53,165	48,281	4,884
Department Totals	92,871	89,933	2,938
Total District Court	$ 258,197	$ 196,404	$ 61,793
GROWTH MANAGEMENT			
Building Inspector Salary	8,308	7,650	658
P & Z Secretary	16,116	16,136	(20)
Total A	24,424	23,786	638
Travel	700	144	556
Registration fees	650	250	400
Supplies	250	200	50
Architectural - Engineer fees	500	-	500
Utilities	1,500	956	544
Advertising	300	203	97
Room rent	-	-	-
Printing	100	-	100
Business Incubation Center fees	-	-	-
Personnel benefits	2,700	3,231	(531)
Total B	6,700	4,984	1,716
Total Growth Management	$ 31,124	$ 28,770	$ 2,354

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FAIR GROUNDS AND BUILDINGS			
Salaries	$ 38,859	$ 45,054	$ (6,195)
Total A	38,859	45,054	(6,195)
Benefits	25,075	16,829	8,246
Fair grounds M & O	3,000	4,000	(1,000)
Printing & advertising	750	750	-
Postage	950	436	514
Advertising	950	494	456
Office	6,100	5,800	300
Rodeo grounds M & O	2,000	2,000	-
Miscellaneous	2,500	2,500	-
Travel	5,400	7,042	(1,642)
Repairs and maintenance	2,400	3,911	(1,511)
Fair premiums/awards	3,000	3,000	-
Contract-County Agent	2,500	1,500	1,000
	800	732	68
Capital outlay	2,850	3,242	(392)
Total B	58,275	52,236	6,039
Total Fair Grounds and Buildings	$ 97,134	$ 97,290	$ (156)
HEALTH DISTRICT			
Supplies	$ 400	$ -	$ 400
Utilities	6,000	4,046	1,954
Repairs and maintenance	1,500	-	1,500
Contracts	26,746	9,248	17,498
Capital outlay	-	-	-
Total Health District	$ 34,646	$ 13,294	$ 21,352

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT & CHARITY			
Salary - officer	$ 38,035	$ 39,037	$ (1,002)
Salary - deputies	18,000	10,973	7,027
Total A	56,035	50,010	6,025
Personnel benefits	25,240	18,533	6,707
Travel	600	-	600
Supplies	100	30	70
Postage/printing	200	116	84
Professional services	80,000	46,548	33,452
Medical	112,500	14,774	97,726
Indigent - other	7,000	25,046	(18,046)
Total B	225,640	105,047	120,593
Total Indigent & Charity	$ 281,675	$ 155,057	$ 126,618
PEST			
Miscellaneous	$ 5,000	$ 1,000	$ 4,000
Total Pest	$ 5,000	$ 1,000	$ 4,000
ELECTION CONSOLIDATION			
Salary - officer	$ 25,838	$ 20,538	$ 5,300
Total A	25,838	20,538	5,300
Personnel benefits	13,080	11,915	1,165
Travel	1,200	480	720
Supplies	2,500	345	2,155
Postage/printing	2,700	1,109	1,591
Advertising	700	633	67
Training	500	-	500
Contracts-Other	5,000	1,894	3,106
Total B	25,680	16,376	9,304
Total Election Consolidation	$ 51,518	$ 36,914	$ 14,604

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Personnel benefits	$ -	$ -	$ -
Travel	600	160	440
Supplies	200	243	(43)
Publications	100	5	95
Contracts - appraisals	38,500	29,995	8,505
Capital outlay	-	-	-
Total B	39,400	30,403	8,997
Total Revaluation	$ 39,400	$ 30,403	$ 8,997
SOLID WASTE			
Salary - supervisor	$ 15,444	$ 10,919	$ 4,525
Salary - employee, full-time	40,386	43,742	(3,356)
Salary - employee, part-time	16,180	21,142	(4,962)
Salary - miscellaneous	450	450	-
Total A	72,460	76,253	(3,793)
Personnel benefits	26,590	25,029	1,561
Travel	400	-	400
Boot voucher	-	-	-
Supplies	700	1,995	(1,295)
Utilities	8,200	1,392	6,808
Vehicles	11,800	7,545	4,255
RV dump station expenses	2,000	5,290	(3,290)
Repairs/maintenance	12,000	5,202	6,798
Postage	50	-	50
Miscellaneous	800	-	800
Signs	200	44	156
Dues and memberships	-	-	-
Contracts	-	13,794	(13,794)
Capital outlay	63,853	63,371	482
Total B	126,593	123,662	2,931
Total Solid Waste	$ 199,053	$ 199,915	$ (862)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT LIABILITY			
Insurance - liability	$ 47,091	$ 47,091	$ -
Total Tort Liability	$ 47,091	$ 47,091	$ -
WEEDS			
Salary - operator	$ 47,529	$ 47,727	$ (198)
Salary - secretary	-	10,010	(10,010)
Salaries - safety bonus	300	-	300
Salary - employee, part-time	32,912	300	32,612
Total A	80,741	58,037	22,704
Personnel benefits	56,665	38,585	18,080
Travel	800	-	800
Supplies	3,500	1,341	2,159
Traning and education	200	30	170
Utilities	3,500	2,517	983
Vehicles	10,950	7,779	3,171
Repairs & maintenance	1,500	1,600	(100)
Miscellaneous	1,350	922	428
Chemicals	40,000	16,522	23,478
Contracts	-	-	-
Capital outlay	-	-	-
Total B	118,465	69,296	49,169
Total Weeds	$ 199,206	$ 127,333	$ 71,873

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Sheriff-DOE Patrol			
Salaries and personnel benefits	$ 73,850	$ 38,130	$ 35,720
Capital outlay and training	68,187	5,387	62,800
Total	142,037	43,517	98,520
Department totals	$ 142,037	$ 43,517	$ 98,520
Sheriff			
Salary - officer	$ 38,671	$ 61,076	$ (22,405)
Salary - deputies	106,892	93,084	13,808
Salary - office deputy	66,114	74,743	(8,629)
Salary - employees, part-time	16,110	16,200	(90)
Salary - law enforcement	45,144	34,983	10,161
Salaries-Dispatch	186,050	186,791	(741)
Salary - others	18,000	709	17,291
Total A	476,981	467,586	9,395
Personnel benefits	197,900	200,598	(2,698)
Travel	6,500	4,577	1,923
Supplies	8,405	5,554	2,851
Utilities	14,000	10,497	3,503
Vehicles	50,000	39,320	10,680
Repairs and maintenance	1,600	375	1,225
Jail expenses	62,425	62,235	190
Rent/Lease	2,500	1,793	707
Advertising	600	351	249
Dues/memberships	4,350	3,921	429
Postage	650	201	449
Uniforms	7,000	15,086	(8,086)
Weapons/ammunition	4,000	3,400	600
Contracts	2,250	2,385	(135)
911/Cell phone	9,450	4,926	4,524
Grants	50,000	53,400	(3,400)
Drug Dog Food & Supplies	3,500	965	2,535
	2,500	1,880	620
Capital outlay	85,000	23,715	61,285
Total B	512,630	435,179	77,451
Department totals	$ 989,611	$ 902,765	$ 86,846

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (CONTINUED)			
Prosecuting Attorney			
Salary - officer	$ 58,415	$ 57,322	$ 1,093
Salary - employee, full-time	32,965	39,147	(6,182)
Salary - victim witness corrdinator	-	-	-
Salary - employees, part-time	2,900	-	2,900
Total A	94,280	96,469	(2,189)
Travel	2,350	683	1,667
Supplies	1,000	539	461
Utilities	3,900	4,129	(229)
Repairs/maintenance	400	-	400
Contingency	1,000	-	1,000
Dues/memberships	3,700	1,262	2,438
Postage/printing	400	61	339
Uniforms	2,000	-	2,000
Publications	200	505	(305)
Personnel benefits	36,665	35,696	969
Capital outlay	-	-	-
Total B	51,615	42,875	8,740
Department totals	145,895	139,344	6,551
E-911 Coordinator			
E-911 Coordinator	2,000	2,000	-
Total A	2,000	2,000	-
Mileage	200	-	200
Meals	200	-	200
Century Link	20,000	5,069	14,931
ATC	10,000	9,528	472
Century Link Units	17,000	5,199	11,801
Personnel Benefits	0	392	(392)
Total B	47,400	20,188	27,212
Department Totals	49,400	22,188	27,212
Total Justice Fund	$ 1,326,943	$ 1,107,814	$ 219,129

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU			
Miscellaneous	$ -	$ -	$ -
Total Payment in Lieu	$ -	$ -	$ -
AMERICAN RESCUE PLAN FUNDS			
ARPA expenses	$ -	$ 252,219	$ (252,219)
Total American Rescue Plan Funds	$ -	252,219	(252,219)
TOTAL SPECIAL REVENUE	$ 3,944,956	$ 3,733,558	$ 211,398
TOTAL GOVERNMENTAL FUND TYPES	$ 5,154,182	$ 4,754,328	$ 399,854

BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - CASH BASIS TO GAAP BASIS
For the Year Ended September 30, 2021

Total expenditures - cash basis	$	4,754,328
PILT expenditures not included		143,009
Increase in expenditure accruals		401,078
Total expenditures - GAAP basis	$	5,298,415

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Butte County, Idaho
Arco, Idaho

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Butte County, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Butte County, Idaho's basic financial statements, and have issued our report thereon dated October 23, 2023

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Rexburg • Idaho Falls

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

Searle Hart + Associates PLLC

Rexburg, Idaho
October 23, 2023