CLARK COUNTY - STATE OF IDAHO
DUBOIS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2022

CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2022

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CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2022

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

The Honorable Board of County Commissioners
Clark County - State of Idaho
Dubois, Idaho

Report on the Financial Statements

Opinions

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Clark 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.

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and required supplementary information on pages 36 - 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States 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 do so.

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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

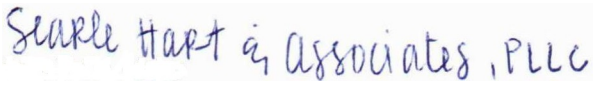
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clark County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of 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 accompanying 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 Schedule of Analysis of Expenditures 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 a report dated April 10, 2023 on our consideration of Clark County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Idaho Falls, Idaho
April 10, 2023

FINANCIAL SECTION

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

	GOVERNMENTAL ACTIVITIES	TOTAL
ASSETS		
Cash - County Treasurer	$ 4,948,709	$ 4,948,709
Taxes receivable	1,143	1,143
Receivables	18,613	18,613
Due from other governmental agencies	453,119	453,119
Other assets	26,151	26,151
Long-term receivable	70,069	70,069
Capital Assets		
Land and improvements not being depreciated	81,300	81,300
Infrastructure and infrastructure in progress, net of depreciation	1,659,640	1,659,640
Construction in progress	467,084	467,084
Buildings	1,959,438	1,959,438
Equipment and furniture	4,535,975	4,535,975
Less: accumulated depreciation	(4,081,214)	(4,081,214)
Total Capital Assets	4,622,223	4,622,223
Investment in joint venture	79,329	79,329
TOTAL ASSETS	10,219,356	10,219,356
DEFERRED OUTFLOWS		
Deferred outflows - Pension	565,779	565,779
Deferred outflows - OPEB	2,022	2,022
Deferred outflows - Other	-	-
TOTAL DEFERRED OUTFLOWS	$ 567,801	$ 567,801

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

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Accounts payable	$ 239,474	$ 239,474
Due to other governmental agencies	164,131	164,131
Long-term liabilities		
Due within one year		
Accrued interest	-	-
Compensated absences	15,543	15,543
Claims and judgments	-	-
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	3,886	3,886
Total OPEB Liability	42,536	42,536
Net pension liability	1,115,766	1,115,766
TOTAL LIABILITIES	1,581,336	1,581,336
DEFERRED INFLOWS		
Deferred inflows - Pension	4,980	4,980
Deferred inflows - OPEB	10,085	10,085
Deferred inflows - Other	-	-
TOTAL DEFERRED INFLOWS	15,065	15,065
EQUITY IN NET POSITION OF JOINT VENTURE	79,329	79,329
NET POSITION		
Net investment in capital assets	4,622,223	4,622,223
Restricted for:		
Capital projects	-	-
Debt Service	-	-
Other projects	-	-
Unrestricted	4,489,204	4,489,204
TOTAL NET POSITION	$ 9,111,427	$ 9,111,427

CLARK 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	$ 981,282	$ 82,472	$ 318,901	$ -
Public safety	848,620	75,232	11,312	42,259
Public works	1,665,256	35,683	2,255,585	-
Health, welfare and sanitation	115,791	-	3,546	-
Culture and recreation	21,422	-	-	-
Conservation and economic development	210,269	51,111	55,776	-
Education	4,950	-	-	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	$ 3,847,590	$ 244,498	$ 2,645,120	$ 42,259

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

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position
Additional investment in joint venture

Net Position, October 1, 2021

NET POSITION, SEPTEMBER 30, 2022

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

PRIMARY GOVERNMENT	
Governmental Activities	Total
$ (579,909)	$ (579,909)
(719,817)	(719,817)
626,012	626,012
(112,245)	(112,245)
(21,422)	(21,422)
(103,382)	(103,382)
(4,950)	(4,950)
-	-
(915,713)	(915,713)
740,103	740,103
-	-
-	-
516,786	516,786
-	-
(53,435)	(53,435)
1,128,043	1,128,043
21,361	21,361
-	-
2,352,858	2,352,858
1,437,145	1,437,145
-	-
7,674,282	7,674,282
$ 9,111,427	$ 9,111,427

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

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.	REVENUE SHARING
ASSETS				
Cash and cash equivalents	$ 82,686	$ 2,764,992	$ 395,602	$ 363,355
Taxes receivable, net	502	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	68,482	346,778	-	17,977
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	2,200	-	-	-
TOTAL ASSETS	153,870	3,111,770	395,602	381,332
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 153,870	$ 3,111,770	$ 395,602	$ 381,332
LIABILITIES				
Negative cash	$ -	$ -	$ -	$ -
Accounts payable	52,439	123,348	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
TOTAL LIABILITIES	52,439	123,348	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	965	-	-	-
FUND BALANCES				
Nonspendable	2,200	-	-	-
Restricted	-	-	-	-
Assigned	-	2,988,422	395,602	381,332
Unassigned	98,266	-	-	-
TOTAL FUND BALANCES	100,466	2,988,422	395,602	381,332
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 153,870	$ 3,111,770	$ 395,602	$ 381,332

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

PAYMENT IN LIEU	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 593,693	$ 164,131	$ 588,507	$ 4,952,966
-	-	641	1,143
-	-	-	-
-	-	19,882	453,119
70,069	-	18,613	88,682
-	-	-	-
-	-	23,951	26,151
663,762	$ 164,131	651,594	5,522,061
-	-	-	-
$ 663,762	$ 164,131	$ 651,594	$ 5,522,061
$ -	$ -	$ 4,257	$ 4,257
17,231	-	46,456	239,474
-	-	-	-
-	164,131	-	164,131
-	-	-	-
17,231	164,131	50,713	407,862
-	-	17,538	18,503
-	-	23,951	26,151
-	-	-	-
646,531	-	563,649	4,975,536
-	-	(4,257)	94,009
646,531	-	583,343	5,095,696
$ 663,762	$ 164,131	$ 651,594	$ 5,522,061

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CLARK 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:	$	5,095,696
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.		4,622,223
Certain other long-term assets 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.		-
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements.		18,503
A total OPEB liability and net pension liability for the measured portion of the present value of projected benefit payments are reported on the Statement of Net Position, but not in the fund financial statements.		
Deferred outflows associated with the net pension liability:		565,779
Deferred ouftlows associated with OPEB liability:		2,022
Deferred inflows associated with the net pension liability:		(4,980)
Deferred inflows associated with OPEB liability:		(10,085)
Total OPEB liability:		(42,536)
Net pension liability:		(1,115,766)
Some liabilities, (such as notes payable, capital leases, contracts payable, long-term compensated absences, 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.		(19,429)
Net position of governmental activities in the Statement of Net Position:	$	9,111,427

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.
REVENUES			
Property taxes	$ 321,088	$ -	$ -
Fees and fines	1,784	-	-
Licenses and permits	30,015	70	-
Intergovernmental revenues	330,056	1,923,905	188,308
Charges for services	17,963	24,183	-
Investment earnings	(56,481)	-	-
Misc. and contributions	72,793	1,396,806	-
TOTAL REVENUES	717,218	3,344,964	188,308
EXPENDITURES			
Current:			
General government	564,374	-	-
Public safety	340,182	-	-
Public works	-	1,456,089	-
Health, welfare and sanitation	41,835	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	1,447,674	-
TOTAL EXPENDITURES	946,391	2,903,763	-
Excess (deficiency) of revenues over expenditures	(229,173)	441,201	188,308
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	99,083	-	174,611
Transfers out	-	(174,611)	-
TOTAL OTHER FINANCING SOURCES (USES)	99,083	(174,611)	174,611
SPECIAL ITEM			
Proceeds from sale of capital assets	3,450	10,988	-
Net change in fund balances	(126,640)	277,578	362,919
Fund Balances, October 1, 2021	227,106	2,710,844	32,683
FUND BALANCES, SEPTEMBER 30, 2022	$ 100,466	$ 2,988,422	$ 395,602

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

REVENUE SHARING	PAYMENT IN LIEU OF TAXES	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ -	$ -	$ 398,382	$ 719,470
-	-	-	9,712	11,496
-	-	-	650	30,735
67,717	383,143	-	170,214	3,063,343
-	-	-	125,874	168,020
-	3,046	-	-	(53,435)
-	15,267	-	46,181	1,531,047
67,717	401,456	-	751,013	5,470,676
1,000	51,177	-	136,659	753,210
-	-	-	438,900	779,082
-	-	-	-	1,456,089
-	-	-	75,234	117,069
-	-	-	12,750	12,750
-	-	-	4,950	4,950
-	-	-	194,715	194,715
-	-	-	-	-
-	-	-	-	-
-	194,685	-	10,798	1,653,157
1,000	245,862	-	874,006	4,971,022
66,717	155,594	-	(122,993)	499,654
-	-	-	-	-
-	-	-	150,437	424,131
-	(207,805)	-	(41,715)	(424,131)
-	(207,805)	-	108,722	-
-	-	-	-	14,438
66,717	(52,211)	-	(14,271)	514,092
314,615	698,742	-	597,614	4,581,604
$ 381,332	$ 646,531	$ -	$ 583,343	$ 5,095,696

CLARK 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:	$	514,092
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 difference between capital outlays of $1,653,157 and depreciation of $379,328 in the current period.		1,273,829
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		(190,577)
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.		-
Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.		5,905
Some of the County's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailble for use in the governmental fund statements. This is the net change in revenues unavailble for use.		(9,802)
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 fund statements.		
Net change in other post-employment expense not reflected in the governmental funds:		(5,213)
Net change in pension expense not reflected in the govermental funds:		(151,089)
Accrued interest not reflected in the governmental fund statements:		-
Change in net position of governmental activities:	$	1,437,145

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 223,920	$ 41,809
Receivables	-	2,202
TOTAL ASSETS	223,920	44,011
LIABILITIES		
Negative cash	-	-
Accounts payable and accrued expenses	65,376	39,061
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
TOTAL LIABILITIES	65,376	39,061
NET POSITION		
Held in trust for individuals, organizations and other governments	158,544	4,950
TOTAL NET POSITION	$ 158,544	$ 4,950

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ 5,967	$ 436,338
Licenses and permits	830	220,886
Intergovernmental revenues	-	268,025
Charges for services	296,603	2,733
Fines and forfeitures	-	3,580
Investment interest	-	-
Misc. and contributions	564,510	44,491
Transfers from other funds	4,300	-
Total additions	872,210	976,053
DEDUCTIONS		
Trust operating expenses	882,480	976,988
Transfers to other funds	4,300	-
Total deductions	886,780	976,988
Changes in net position	(14,570)	(935)
Net position - October 1, 2021	173,114	5,885
Net Position - September 30, 2022	$ 158,544	$ 4,950

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

NOTES TO THE FINANCIAL STATEMENTS

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

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11. Material Violation of Finance-Related Legal and Contractual Provisions

12. Risk Management

13. Deficits and Interfund Transactions

14. Joint Venture/Jointly Governed Organization

15. Interfund Transfers

16. Subsequent Events

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clark 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.

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 the County commissioners. Other governing boards, either elected or appointed, that exercise substantial or total administrative and supervisory authority in their name, are considered to be substantially autonomous from Clark County, Idaho's government and 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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** - The 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.

- **Forest Apportionment** – This fund accounts for the revenues and expenditures of federal forest reserve funds received by the County. These funds are designated to be used for road and bridge construction and repair.

- **Revenue Sharing Fund –** This fund accounts for Revenue Sharing money received from the State of Idaho and is available for general operations of the County.

- **Payment in Lieu** – This fund accounts for money collected from the BLM as federal payments in lieu of paying property taxes. These funds are available for general operations of the County.

The remaining governmental 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).

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of resources and for the repayment of general long-term debt principal, interest, and related costs.

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. There are no enterprise funds in Clark County.

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. Custodial funds are primarily used to collect and remit funds for other governmental agencies.

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.

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, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES/ NET POSITION

The 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

Taxes receivable 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.

Property taxes are levied in September of each year and become payable on December 20 and June 20 of the following year for real property taxes and December 20 for personal property taxes.

Property taxes attach as an enforceable lien as of December 20 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 revenue unavailable for use.

Capital Assets

The County defines a capital asset as an asset with an initial cost of $10,000 or more for equipment, $50,000 or more for land and buildings, $250,000 for new infrastructure, 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 acquisition value on the date of acquisition.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Infrastructure assets acquired after September 30, 2004 will be added as acquired or constructed.

Deferred Outflows

In addition to assets, the Statement of Net Position and the fund-based Balance Sheet will display a separate section for deferred outflow of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time. The County currently reports deferred outflows related to total OPEB liability and net pension liability on the Statement of Net Position.

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 and discounts 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 and discounts 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.

Deferred Inflows

In addition to liabilities, the Statement of Net Position and the fund-based Balance Sheet will display a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. This amount is deferred and recognized as an inflow of resourced in the period that amounts are available. The County currently reports revenue unavailable for use as a deferred inflow on the fund-based Balance Sheet and deferred inflows related to the net pension liability on the Statement of Net Position.

Net Position/Fund Balances

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable and Spendable Fund Balances

Fund balance is separated into nonspendable and spendable fund balance. The following is a list of nonspendable and spendable fund balance designations for Clark County.

Nonspendable: This designation segregates fund balances that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted: This designation segregates a portion of the fund balance when constraints have been placed on the use of the resources either externally by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: This designation indicates a portion of the fund balance which can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commissioners. It cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action employed to previously commit it.

Assigned: This designation indicates a fund balance that can only be spent for purposes officially delegated by authority (budget) or is constrained by governmental intent, but is not restricted or committed.

Unassigned: This designation indicates a fund balance is not assigned to any specific purpose or is a negative fund balance. The County may use the positive unassigned fund balance for expenditures in subsequent fiscal years.

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. Clark 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 are 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 basis 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 $19,429 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. Clark 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. All other revenues, including sales taxes, are considered to be available if they are collected within 30 days after year-end. 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. PENSIONS

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

L. 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.

2. CASH AND INVESTMENTS

Cash and cash equivalents are defined as those financial instruments which have a maturity date of three months or less from the date of acquisition.

Cash deposits and investments of the County as of September 30, 2022, totaled $5,214,438, of which $2,309,199 represented demand deposits, cash on hand represented $600, and $2,904,639 represented investments. Of the total deposits, $4,948,709 was allocated to governmental funds.

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 the Idaho Code Section, Title 67, 67-1210.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was $2,309,199 and the bank balance was $2,230,291. Of this amount, $1,716,462 was not covered by FDIC, NCUA insurance, or collateralized.

Investments

The fair value of the County's investments at year end was $2,904,639. Of this amount, $1,829,024 was not covered by FDIC, MBIA, and SIPC insurance.

2. CASH AND INVESTMENTS (Continued)

Investments

At year end, the County had the following investments:

Investment Type	Fair Value	< 1 year	1 – 5 years	> 5 years	Rating	%
CD	$ 306,093	$ 99,462	$ 206,631	$ -	N/A	10.5%
FFCB	369,948	-	369,948	-	Aaa	12.7%
FHLB	129,767	129,767	-	-	Aaa	4.5%
FNMAC	88,663	-	88,663	-	Aaa	3.1%
FICO Strip Coupons	218,799	218,799	-	-	Aaa	7.5%
USTREAS	502,306	198,639	303,667	-	Aaa	17.3%
MM	306,824	306,824	-	-	N/A	10.6%
Res FDG Corp	14,785	14,785	-	-	N/A	0.5%
State Investment Pool	967,454	967,454	-	-	N/A	33.3%
	$ 2,904,639	$ 1,935,730	$ 968,909	$ -		100.0%

The investments in the LGIP are through the Idaho State Treasurer who 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 investments for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity at September 30, 2022 was 115 days.

Clark County has a formal investment policy that limits interest rate risk, credit risk, custodial credit risk on deposits, and the concentration of credit risk.

Interest Rate Risk

Clark County structures their investment portfolio so that the securities mature to meet the cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. They invest operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. The County will not directly invest in securities maturing more than five years from the date of purchase, without first adhering to exception guidelines.

Credit Risk

Clark County minimizes credit risk by limiting the investments to the safest type of securities, diversifying the investment portfolio, and requiring that the securities be in the County's name.

Custodial Credit Risk

The County requires that public deposits be made only in qualified depositories as established by the State of Idaho Code.

Concentration of Credit Risk

With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the County's total investment portfolio can be invested in a single security type or with a single financial institution.

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

- Level 1: fair value is determined using quoted prices (unadjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.
- Level 2: fair value is determined using inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.
- Level 3: fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

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

	Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	$ -	$ 197,152	$ -	$ 197,152
Governmental bond funds	1,324,269	-	-	1,324,269
	$ 1,324,269	$ 197,152	$ -	$ 1,521,421

The government bond funds are valued using quoted market prices. The certificates of deposits are investments in traded certificates of deposit, which are reported in concurrent investments, are based on quoted market prices for identical investments in an inactive market or similar investments in markets that are either active or inactive.

3. ACCOUNTS RECEIVABLE

In prior fiscal years, the County spent $234,143 from the Payment in Lieu of Taxes Fund to help develop the Eastern Idaho Regional Solid Waste District. The District has agreed to reimburse the County for these expenditures as the District receives funding from an OER grant, GEM grant and proceeds from revenue bonds. As of September 30, 2022, the County had been reimbursed for all but $70,069 from the District.

4. CAPITAL ASSETS

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

	Balance 10-01-2021	Additions	Deletions-	Balance 09-30-2022
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 81,300	$ -	$ -	$ 81,300
Construction in progress	867,671	4,455	(405,042)	467,084
Total capital assets, not being depreciated	948,971	4,455	(405,042)	548,384
Capital assets, being depreciated				
Buildings and improvements	1,959,438	-	-	1,959,438
Machinery and equipment	4,234,972	650,281	(349,278)	4,535,975
Infrastructure	256,177	1,403,463	-	1,659,640
Total capital assets, being depreciated	6,450,587	2,053,744	(349,278)	8,155,053
Less accumulated depreciation for				
Buildings and improvements	(880,513)	(52,649)	-	(933,162)
Machinery and equipment	(2,941,648)	(285,188)	158,701	(3,068,135)
Infrastructure	(38,426)	(41,491)	-	(79,917)
Total accumulated depreciation	(3,860,587)	(379,328)	158,701	(4,081,214)
Total capital assets, being depreciated, net	2,590,000	1,674,416	(190,577)	4,073,839
Governmental activity, capital assets, net	$ 3,538,971	$ 1,678,871	$ (595,619)	$ 4,622,223

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

Governmental activities	
General government	$ 24,218
Public safety	129,054
Public works	205,049
Health, welfare and sanitation	2,416
Culture and Recreation	8,672
Conservation and economic development	9,919
Total governmental activities	$ 379,328

5. PENSION PLAN

Plan Description

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

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

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited 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 72% for police and firefighters. As of June 30, 2022, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate 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 $133,381 for the year ended June 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 .02832787 percent.

For the year ended September 30, 2022, the County recognized pension expense/(revenue) of $286,705. 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	$ 122,694	$ 4,980
Changes in assumptions or other inputs	181,903	-
Net difference between projected and actual earnings on pension plan investments	256,725	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(30,059)	-
County contributions subsequent to the measurement date	34,516	-
Total	$ 565,779	$ 4,980

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $34,516 for the year ended September 30, 2022, will be recognized as a reduction of the net pension liability in the subsequent year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022, the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30,2022.

5. PENSION PLAN (Continued)

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 June 30:		
2023	$	133,042
2024		144,429
2025		66,798
2026		212,072
Total	$	556,341

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%
Net Cost-of-living adjustments	1.00%

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

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

5. PENSION PLAN (Continued)

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on the approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are show 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	Target 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.

5. PENSION PLAN (Continued)

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)	$1,969,218	$1,115,766	$417,238

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 $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

6. OTHER POSTEMPLOYMENT 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 Clark County or are an elected official who has completed 5 years of continuous services with Clark County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 22 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, 2018.

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.

Government accounting standards require employers to recognize the implicit rate subsidy that exists in most post-employment benefit plans. The implicit rate subsidy refers to the concept that retirees under age of 65 (those not Medicare eligible) generate higher claims on average than active participants.

When a medical plan is self-insured through a third-party administrator of fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees' premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is call the implicit rate subsidy. Accordingly, the County's implicit subsidy contributions were $59 for the year ended September 30, 2022.

Net OPEB Liability for the County

The components of the net OPEB liability for the County at year end are as follows:

Total OPEB liability	$ 42,536
OPEB plan fiduciary net position	-
Net OPEB liability	$ 42,536
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	Total OPEB Liability
Total OPEB liability - beginning of year	$ 44,100
Change for the year:	
Service cost	5,945
Interest cost	1,501
Assumption changes	2,528
Differences between expected and actual experience	(11,538)
Benefit payments	-
Net change in total OPEB liability	(1,564)
Total OPEB liability – end of year	$ 42,536

OPEB Revenue (Expense) and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense of $5,213. At September 30, 2022, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains	$ -	$ 10,066
Assumption changes	2,022	19
Total	$ 2,022	$ 10,085

County contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:

09/30/2023	$ (2,233)
09/30/2024	(2,226)
09/30/2025	(1,802)
09/30/2026	(1,802)
09/30/2027	-
Total	$ (8,063)

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions

The total OPEB liability was determine by an actuarial valuation as of October 1, 2021 which was also the measurement date. The following actuarial assumptions applied to all periods included in the measurement:

Actuarial cost method	Entry age, level percentage of pay
Inflation	2.00%
Salary increases	3.00%
Medical trend rate	6.50% as of October 1, 2021 grading to 5.00% over six years
Mortality	Pub-210 Public Retirement Plans Headcount-Weighted Mortality Tables(General, Safety) with MP-2021 Generational Improvement Scale

Discount Rate

The discount rate used to measure the total OPEB liability was 2.30%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-year municipal bond yield of 2.30%.

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

The following represents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% decrease (1.30%)	Discount rate (2.30%)	1% increase (3.30%)
Total OPEB liability	$ 46,943	$ 42,536	$ 38,427

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 (5.50% decreasing to 4.00%)	Discount rate (6.50% decreasing to 5.00%)	1% increase (7.50% decreasing to 6.00%)
Total OPEB liability	$ 36,416	$ 42,536	$ 49,854

7. DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed annuity contracts administered by PEBSCO Deferred Compensation Plan Administrator.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

8. LITIGATION AND CONTINGENT LIABILITIES

There are no claims against the County at September 30, 2022 that would expose the County beyond amounts covered by insurance.

9. LONG-TERM DEBT

Long-term Obligation Activity:

During the year ending September 30, 2022, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2021	Additions	Reductions	Balance 09-30-2022	Amounts due within one year
Compensated absences	$ 25,334	$ -	$ 5,905	$ 19,429	$ 15,543
Total OPEB liability	44,100	-	1,564	42,536	-
Net pension liability	(23,986)	1,139,752	-	1,115,766	-
Total governmental activities	$ 45,448	$ 1,139,752	$ 7,469	$ 1,177,731	$ 15,543

Debt Service Requirements:

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. There was no debt at September 30, 2022.

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

10. RELATED PARTY TRANSACTIONS

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

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

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

12. RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets, errors and omissions, 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.

13. NEGATIVE CASH BALANCES, DEFICITS AND INTERFUND TRANSACTIONS

As of September 30, 2022, the following funds had a negative cash balance:

Community Center	$	4,257

The following funds had deficit fund balances as of September 30, 2022:

Community Center	$	4,257

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

14. JOINT VENTURE/JOINTLY GOVERNED ORGANIZATION

During the 2009 – 2010 fiscal year, the County signed a memorandum of agreement with City of Dubois and High Plains Propane LLC for development of Centennial Energy Park. Each party agreed to contribute up to $75,000 in cash for the land, infrastructure construction costs, project design, construction, and project closeout. In addition, the County and City are to maintain and service the public infrastructure in the Energy Park. Each party has agreed to sell the Centennial Energy Park lots, with the proceeds from the sales reimbursing the partners equally for contributions including cash and in-kind work, less any land in the park any partner utilizes for themselves. After all reimbursements have been met, any remaining funds will be split equally between the partners. The County and City will utilize their share of the remaining funds for agreed upon economic development and community purposes. Financial statements for the Joint Venture are not available.

Clark County, along with three other counties, created the Eastern Idaho Regional Solid Waste District, a separate government entity. One commissioner from each county serves on the board. The District will repay the County through grants they receive and a revenue bond. None of the counties will be responsible for any debt or financial claims against the District.

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2022, consisted of the following:

Transfer from: / Transfer to:	Payment In Lieu of Taxes	Road Bridge	Indigent	911 System	Totals
General	$ 99,083	$ -	$ -	$ -	$ 99,083
Ambulance	3,894	-	-	-	3,894
District Court	11,455	-	-	-	11,455
County Fair	7,703	-	-	-	7,703
Justice	10,000	-	-	-	10,000
Junior College	4,300	-	-	-	4,300
Economic Development	9,658	-	-	-	9,658
County/City Building	9,234	-	-	-	9,234
Revaluation	3,786	-	-	-	3,786
Solid Waste	3,857	-	-	-	3,857
Weeds	10,161	-	-	-	10,161
Juvenile Justice	16,455	-	-	-	16,455
Cloud Seeding	5,635	-	-	-	5,635
Land Use	5,084	-	-	-	5,084
Soil Conservation	7,500	-	-	-	7,500
Forest Apportionment	-	174,611	-	-	174,611
Health District	-	-	40,869	-	40,869
Sheriff's Dispatch	-	-	-	846	846
Total	$ 207,805	$ 174,611	$ 40,869	$ 846	$ 424,131

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

Subsequent events have been considered through the date of this report. There are no known subsequent events that will have a material impact on the operation of the County.

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 358,241	$ 358,241	$ 321,337
Fees and fines	-	-	1,784
Licenses and permits	16,740	16,740	30,015
Intergovernmental	313,259	313,259	330,588
Charges for services	30,420	30,420	17,963
Investment earnings	30,000	30,000	(56,481)
Miscellaneous	37,450	37,450	80,794
TOTAL REVENUES	786,110	786,110	726,000
EXPENDITURES			
Current:			
General government	595,155	595,155	563,512
Public safety	342,611	342,611	335,815
Public works	-	-	-
Health, welfare and sanitation	62,426	62,426	41,835
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	60,800	60,800	3,136
TOTAL EXPENDITURES	1,060,992	1,060,992	944,298
Excess (deficiency) of revenues over expenditures	(274,882)	(274,882)	(218,298)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	101,500	101,500	99,083
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	101,500	101,500	99,083
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(173,382)	(173,382)	(119,215)
Fund Balances, Oct. 1, 2021	227,106	227,106	227,106
FUND BALANCES, SEPT. 30, 2022	$ 53,724	$ 53,724	$ 107,891

	GAAP DIFFERENCES		GAAP BASIS
	$ (249)	$	321,088
	-		1,784
	-		30,015
	(532)		330,056
	-		17,963
	-		(56,481)
	(8,001)		72,793
	(8,782)		717,218
	862		564,374
	4,367		340,182
	-		-
	-		41,835
	-		-
	-		-
	-		-
	-		-
	-		-
	(3,136)		-
	2,093		946,391
	(10,875)		(229,173)
	-		-
	-		99,083
	-		-
	-		99,083
	3,450		3,450
	(7,425)		(126,640)
	-		227,106
	$ (7,425)	$	100,466

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	70
Intergovernmental	1,891,650	1,891,650	1,910,904
Charges for services	9,000	9,000	24,183
Investment earnings	-	-	-
Miscellaneous	39,875	39,875	211,873
TOTAL REVENUES	1,940,525	1,940,525	2,147,030
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,777,046	1,777,046	1,432,305
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	2,243,160	2,243,160	427,515
TOTAL EXPENDITURES	4,020,206	4,020,206	1,859,820
Excess (deficiency) of revenues over expenditures	(2,079,681)	(2,079,681)	287,210
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	500	500	-
Net change in fund balances	(2,079,181)	(2,079,181)	287,210
Fund Balances, Oct. 1, 2021	2,710,844	2,710,844	2,710,844
FUND BALANCES, SEPT. 30, 2022	$ 631,663	$ 631,663	$ 2,998,054

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	70
13,001	1,923,905
-	24,183
-	-
1,184,933	1,396,806
1,197,934	3,344,964
-	-
-	-
23,784	1,456,089
-	-
-	-
-	-
-	-
-	-
-	-
1,020,159	1,447,674
1,043,943	2,903,763
153,991	441,201
-	-
-	-
(174,611)	(174,611)
(174,611)	(174,611)
10,988	10,988
(9,632)	277,578
-	2,710,844
$ (9,632)	$ 2,988,422

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
FOREST APPORTIONMENT
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	362,919
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	362,919
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	226,683	226,683	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	226,683	226,683	-
Excess (deficiency) of revenues over expenditures	(226,683)	(226,683)	362,919
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(226,683)	(226,683)	362,919
Fund Balances, Oct. 1, 2021	32,683	32,683	32,683
FUND BALANCES, SEPT. 30, 2022	$ (194,000)	$ (194,000)	$ 395,602

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
(174,611)	188,308
-	-
-	-
-	-
(174,611)	188,308
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
(174,611)	188,308
-	-
174,611	174,611
-	-
174,611	174,611
-	-
-	362,919
-	32,683
$ -	$ 395,602

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
REVENUE SHARING
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	40,000	40,000	66,903
Charges for services	-	-	-
Investment earnings	2,000	2,000	-
Miscellaneous	-	-	-
TOTAL REVENUES	42,000	42,000	66,903
EXPENDITURES			
Current:			
General government	364,330	364,330	1,000
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	364,330	364,330	1,000
Excess (deficiency) of revenues over expenditures	(322,330)	(322,330)	65,903
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(322,330)	(322,330)	65,903
Fund Balances, Oct. 1, 2021	314,615	314,615	314,615
FUND BALANCES, SEPT. 30, 2022	$ (7,715)	$ (7,715)	$ 380,518

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	814		67,717
	-		-
	-		-
	-		-
	814		67,717
	-		1,000
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		1,000
	814		66,717
	-		-
	-		-
	-		-
	-		-
	-		-
	814		66,717
	-		314,615
	$ 814	$	381,332

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	162,000	162,000	383,143
Charges for services	-	-	-
Investment earnings	3,000	3,000	3,046
Miscellaneous	-	-	15,267
TOTAL REVENUES	165,000	165,000	401,456
EXPENDITURES			
Current:			
General government	588,610	588,610	245,862
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	588,610	588,610	245,862
Excess (deficiency) of revenues over expenditures	(423,610)	(423,610)	155,594
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(207,805)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(207,805)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(423,610)	(423,610)	(52,211)
Fund Balances, Oct. 1, 2021	698,742	698,742	698,742
FUND BALANCES, SEPT. 30, 2022	$ 275,132	$ 275,132	$ 646,531

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
-	383,143
-	-
-	3,046
-	15,267
-	401,456
(194,685)	51,177
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
194,685	194,685
-	245,862
-	155,594
-	-
-	-
-	(207,805)
-	(207,805)
-	-
-	(52,211)
-	698,742
$ -	$ 646,531

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA
For the year ended September 30, 2022

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	164,131
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
	-	-	164,131
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	164,131
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	-	164,131
Fund Balances, Oct. 1, 2021	-	-	-
FUND BALANCES, SEPT. 30, 2022	$ -	$ -	$ 164,131

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	-		-
	(164,131)		-
	-		-
	-		-
	-		-
	(164,131)		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(164,131)		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(164,131)		-
	-		-
$	(164,131)	$	-

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2022

1. The legally adopted budget for Clark County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.

2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.

3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased at year-end with a partial payment budgeted in the current year and an account payable booked to reflect the final payment in the subsequent year's budget.

4. Capital outlays that do not meet the capitalization policy levels are reclassified out of capital outlay and into another expenditure.

CLARK 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	0.0306546%	$ 408,060	$ 866,421	47.10%	91.38%
2016	0.0311530%	$ 631,519	$ 906,090	69.70%	87.26%
2017	0.0290050%	$ 455,909	$ 895,688	50.90%	90.68%
2018	0.0303908%	$ 448,270	$ 973,381	46.05%	91.69%
2019	0.0299382%	$ 341,736	$ 1,012,372	33.76%	93.79%
2020	0.0301273%	$ 699,596	$ 1,072,000	65.26%	88.22%
2021	0.0303709%	$ (23,986)	$ 1,128,174	-2.13%	100.36%
2022	0.0283279%	$ 1,115,766	$ 1,112,063	100.33%	83.09%

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

Data reported is measured as of June 30.

CLARK 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	$ 97,405	$ 97,405	$ -	$ 858,579	11.34%
2016	$ 102,330	$ 102,330	$ -	$ 899,559	11.38%
2017	$ 103,829	$ 103,829	$ -	$ 912,851	11.37%
2018	$ 112,849	$ 112,849	$ -	$ 992,245	11.37%
2019	$ 115,918	$ 115,918	$ -	$ 1,010,529	11.47%
2020	$ 133,479	$ 133,479	$ -	$ 1,112,767	12.00%
2021	$ 133,041	$ 133,041	$ -	$ 1,109,087	12.00%
2022	$ 135,616	$ 135,616	$ -	$ 1,130,529	12.00%

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

Data reported is measured as of September 30.

CLARK COUNTY - STATE OF IDAHO
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 investment expenses

CLARK 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
Total OPEB liability				
Service cost	$ 5,945	$ 3,869	$ 3,747	$ 3,462
Interest cost	1,501	1,284	1,403	1,251
Assumption changes	2,528	-	(52)	-
Differences between expected and actual	(11,538)	-	(2,096)	-
Benefit payments	-	-	(771)	(543)
Net change in total OPEB liability	(1,564)	5,153	2,231	4,170
Total OPEB liability - Beginning of year	44,100	38,947	36,716	32,546
Total OPEB liability - End of year	$ 42,536	$ 44,100	$ 38,947	$ 36,716
Plan fiduciary net postion - Beginning of year	-	-	-	-
Plan fiduciary net position - End of year	-	-	-	-
County's net OPEB liability - Ending	$ 42,536	$ 44,100	$ 38,947	$ 36,716
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%	0%	0%
Covered employee payroll	$ 1,029,184	$ 901,228	$ 872,860	$ 865,623
Total OPEB liability as a percentage of covered employee payroll	4%	5%	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.

SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	AMBULANCE	DISTRICT COURT	COUNTY FAIR
ASSETS			
Cash - County Treasurer	$ 31,049	$ 53,390	$ 9,834
Other receivables	18,613	2,645	-
Taxes receivable	25	50	18
Prepaid expenses	-	-	-
TOTAL ASSETS	49,687	56,085	9,852
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 49,687	$ 56,085	$ 9,852
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	4,418	2,814	734
Other payables	-	-	-
TOTAL LIABILITIES	4,418	2,814	734
DEFERRED INFLOWS	16,376	91	34
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	28,893	53,180	9,084
Unassigned	-	-	-
TOTAL FUND BALANCES	28,893	53,180	9,084
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 49,687	$ 56,085	$ 9,852

JUSTICE	HEALTH DISTRICT	INDIGENT & CHARITY	JUNIOR COLLEGE TUITION	ECONOMIC DEVELOPMENT
$ 20,905	$ 41,189	$ 77,584	$ 2,295	$ 6,266
-	-	-	1,147	-
370	13	-	-	-
-	-	-	-	-
21,275	41,202	77,584	3,442	6,266
-	-	-	-	-
$ 21,275	$ 41,202	$ 77,584	$ 3,442	$ 6,266
$ -	$ -	$ -	$ -	$ -
11,516	86	7,331	-	420
-	-	-	-	-
11,516	86	7,331	-	420
707	23	-	-	-
-	-	-	-	-
-	-	-	-	-
9,052	41,093	70,253	3,442	5,846
-	-	-	-	-
9,052	41,093	70,253	3,442	5,846
$ 21,275	$ 41,202	$ 77,584	$ 3,442	$ 6,266

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	COUNTY/CITY BUILDING	REVALUATION	SOLID WASTE
ASSETS			
Cash - County Treasurer	$ 5,490	$ 6,774	$ 26,165
Other receivables	-	-	-
Taxes receivable	-	40	33
Prepaid expenses	-	-	-
TOTAL ASSETS	5,490	6,814	26,198
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 5,490	$ 6,814	$ 26,198
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	623	253	1,886
Other payables	-	-	-
TOTAL LIABILITIES	623	253	1,886
DEFERRED INFLOWS	-	73	64
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	4,867	6,488	24,248
Unassigned	-	-	-
TOTAL FUND BALANCES	4,867	6,488	24,248
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 5,490	$ 6,814	$ 26,198

TORT LIABILITY	WEEDS	JUVENILE JUSTICE	HIGHWAY SPECIAL	CLOUD SEEDING
$ 7,393	$ 53,767	$ 11,765	$ -	$ -
-	-	3,239	-	-
37	55	-	-	-
-	-	-	-	-
7,430	53,822	15,004	-	-
-	-	-	-	-
$ 7,430	$ 53,822	$ 15,004	$ -	$ -
$ -	$ -	$ -	$ -	$ -
-	4,015	-	-	-
-	-	-	-	-
-	4,015	-	-	-
64	106	-	-	-
-	-	-	-	-
-	-	-	-	-
7,366	49,701	15,004	-	-
-	-	-	-	-
7,366	49,701	15,004	-	-
$ 7,430	$ 53,822	$ 15,004	$ -	$ -

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	LAND USE PLAN	911 SYSTEM	PLANNING AND ZONING
ASSETS			
Cash - County Treasurer	$ 9,065	$ 50,163	$ 2,409
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	23,951	-
TOTAL ASSETS	9,065	74,114	2,409
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 9,065	$ 74,114	$ 2,409
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	225	1,543	-
Other payables	-	-	-
TOTAL LIABILITIES	225	1,543	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Nonspendable	-	23,951	-
Restricted	-	-	-
Assigned	8,840	48,620	2,409
Unassigned	-	-	-
TOTAL FUND BALANCES	8,840	72,571	2,409
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 9,065	$ 74,114	$ 2,409

SOIL CONSERVATION DISTRICT	DISASTER EMERGENCY	ELECTION CONSOLIDATION	GRANTS	INTERLOCK MONITORING
$ -	$ 20,371	$ 12,005	$ 8,038	$ 2,831
-	-	12,851	-	-
-	-	-	-	-
-	-	-	-	-
-	20,371	24,856	8,038	2,831
-	-	-	-	-
$ -	$ 20,371	$ 24,856	$ 8,038	$ 2,831
$ -	$ -	$ -	$ -	$ -
-	-	2,911	-	-
-	-	-	-	-
-	-	2,911	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	20,371	21,945	8,038	2,831
-	-	-	-	-
-	20,371	21,945	8,038	2,831
$ -	$ 20,371	$ 24,856	$ 8,038	$ 2,831

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2022

	SHERIFF'S DISPATCH E911	WEED REVOLVING	COOPERATIVE WEED MNGMT
ASSETS			
Cash - County Treasurer	$ -	$ 119,246	$ 7,089
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	-	119,246	7,089
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ 119,246	$ 7,089
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	-	690	6,980
Other payables	-	-	-
TOTAL LIABILITIES	-	690	6,980
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	118,556	109
Unassigned	-	-	-
TOTAL FUND BALANCES	-	118,556	109
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 119,246	$ 7,089

AMBULANCE DONATIONS	FOREST FUNDS TITLE III	TAYLOR GRAZING	COMMUNITY CENTER	TOTALS
$ 147	$ 164	$ 3,113	$ -	$ 588,507
-	-	-	-	38,495
-	-	-	-	641
-	-	-	-	23,951
147	164	3,113	-	651,594
-	-	-	-	-
$ 147	$ 164	$ 3,113	$ -	$ 651,594
$ -	$ -	$ -	$ 4,257	$ 4,257
-	-	11	-	46,456
-	-	-	-	-
-	-	11	4,257	50,713
-	-	-	-	17,538
-	-	-	-	23,951
-	-	-	-	-
147	164	3,102	-	563,649
-	-	-	(4,257)	(4,257)
147	164	3,102	(4,257)	583,343
$ 147	$ 164	$ 3,113	$ -	$ 651,594

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

	AMBULANCE	DISTRICT COURT
REVENUES		
Taxes	$ 15,736	$ 29,470
Fees and fines	-	9,712
Licenses and permits	650	-
Intergovernmental revenues	-	357
Charges for services	30,512	18,494
Investment interest	-	-
Misc. and contributions	61	166
TOTAL REVENUES	46,959	58,199
EXPENDITURES		
General government	-	-
Public safety	45,340	69,671
Public works	-	-
Health, welfare and sanitation	-	-
Parks and recreation	-	-
Education	-	-
Conservation/economic development	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	45,340	69,671
Excess (deficiency) of revenues over expenditures	1,619	(11,472)
OTHER FINANCIAL SOURCES (USES)		
Other sources	-	-
Statutory transfers in	3,894	11,455
Statutory transfers out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,894	11,455
SPECIAL ITEM		
Proceeds from sale of capital assets	-	-
Excess (deficiency) of revenues over expenditures and other uses	5,513	(17)
Fund Balances, October 1, 2021	23,380	53,197
FUND BALANCES, September 30, 2022	$ 28,893	$ 53,180

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

	COUNTY FAIR	JUSTICE	HEALTH DISTRICT
REVENUES			
Taxes	$ 11,642	$ 233,017	$ 7,012
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	400	-	631
TOTAL REVENUES	12,042	233,017	7,643
EXPENDITURES			
General government	-	-	-
Public safety	-	256,325	-
Public works	-	-	-
Health, welfare and sanitation	-	-	11,979
Parks and recreation	12,750	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	12,750	256,325	11,979
Excess (deficiency) of revenues over expenditures	(708)	(23,308)	(4,336)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	7,703	10,000	40,869
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	7,703	10,000	40,869
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	6,995	(13,308)	36,533
Fund Balances, October 1, 2021	2,089	22,360	4,560
FUND BALANCES, September 30, 2022	$ 9,084	$ 9,052	$ 41,093

INDIGENT & CHARITY	JUNIOR COLLEGE TUITION	ECONOMIC DEVELOPMENT	COUNTY/ CITY BUILDING
$ 632	$ -	$ -	$ -
-	-	-	-
-	-	-	-
3,546	3,442	1,750	-
-	-	-	-
-	-	-	-
-	-	-	-
4,178	3,442	1,750	-
-	-	-	8,887
-	-	-	-
-	-	-	-
33,052	-	-	-
-	-	-	-
-	4,950	-	-
-	-	14,775	-
-	-	-	-
-	-	-	-
-	-	-	-
33,052	4,950	14,775	8,887
(28,874)	(1,508)	(13,025)	(8,887)
-	-	-	-
-	4,300	9,658	9,234
(40,869)	-	-	-
(40,869)	4,300	9,658	9,234
-	-	-	-
(69,743)	2,792	(3,367)	347
139,996	650	9,213	4,520
$ 70,253	$ 3,442	$ 5,846	$ 4,867

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

	REVALUATION	SOLID WASTE	TORT LIABILITY
REVENUES			
Taxes	$ 23,748	$ 21,962	$ 19,450
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	17,331	-
	23,748	39,293	19,450
EXPENDITURES			
General government	32,615	-	24,000
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	30,203	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	
Capital outlay	-	-	-
	32,615	30,203	24,000
Excess (deficiency) of revenues over expenditures	(8,867)	9,090	(4,550)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	3,786	3,857	-
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,786	3,857	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(5,081)	12,947	(4,550)
Fund Balances, October 1, 2021	11,569	11,301	11,916
FUND BALANCES, September 30, 2022	$ 6,488	$ 24,248	$ 7,366

WEEDS	JUVENILE JUSTICE	HIGHWAY SPECIAL	CLOUD SEEDING	LAND USE PLAN
$ 35,713	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	13,553	-	-	-
39,261	-	-	-	-
-	-	-	-	-
-	-	-	-	4,866
74,974	13,553	-	-	4,866
-	-	-	5,635	-
-	23,099	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
83,728	-	-	-	7,887
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
83,728	23,099	-	5,635	7,887
(8,754)	(9,546)	-	(5,635)	(3,021)
-	-	-	-	-
10,161	16,455	-	5,635	5,084
-	-	-	-	-
10,161	16,455	-	5,635	5,084
-	-	-	-	-
1,407	6,909	-	-	2,063
48,294	8,095	-	-	6,777
$ 49,701	$ 15,004	$ -	$ -	$ 8,840

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

	911 SYSTEM	PLANNING AND ZONING	SOIL CONSERVATION DISTRICT
REVENUES			
Taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	42,259	-	-
Charges for services	25,757	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	-
	68,016	-	-
EXPENDITURES			
General government	-	-	-
Public safety	43,521	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	7,500
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	43,521	-	7,500
Excess (deficiency) of revenues over expenditures	24,495	-	(7,500)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	7,500
Statutory transfers out	(846)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(846)	-	7,500
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	23,649	-	-
Fund Balances, October 1, 2021	48,922	2,409	-
FUND BALANCES, September 30, 2022	$ 72,571	$ 2,409	$ -

DISASTER/ EMERGENCY	ELECTION CONSOLID.	GRANTS	INTERLOCK MONITORING	SHERIFF'S DISPATCH E911
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	51,281	-	-	-
-	-	-	-	-
-	-	-	-	-
3,200	-	-	90	-
3,200	51,281	-	90	-
-	65,522	-	-	-
944	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
944	65,522	-	-	-
2,256	(14,241)	-	90	-
-	-	-	-	-
-	-	-	-	846
-	-	-	-	-
-	-	-	-	846
-	-	-	-	-
2,256	(14,241)	-	90	846
18,115	36,186	8,038	2,741	(846)
$ 20,371	$ 21,945	$ 8,038	$ 2,831	$ -

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

	WEED REVOLVING	COOP. WEED MNGMT	AMBULANCE DONATIONS
REVENUES			
Taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	47,683	-
Charges for services	11,850	-	-
Investment interest	-	-	-
Misc. and contributions	19,436	-	-
	31,286	47,683	-
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	21,365	53,610	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	10,798	-	-
	32,163	53,610	-
Excess (deficiency) of revenues over expenditures	(877)	(5,927)	-
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(877)	(5,927)	-
Fund Balances, October 1, 2021	119,433	6,036	147
FUND BALANCES, September 30, 2022	$ 118,556	$ 109	$ 147

FOREST FUNDS TITLE III	TAYLOR GRAZING	COMMUNITY CENTER	TOTALS
$ -	$ -	$ -	$ 398,382
-	-	-	9,712
-	-	-	650
-	6,343	-	170,214
-	-	-	125,874
-	-	-	-
-	-	-	46,181
-	6,343	-	751,013
-	-	-	136,659
-	-	-	438,900
-	-	-	-
-	-	-	75,234
-	-	-	12,750
-	-	-	4,950
-	5,850	-	194,715
-	-	-	-
-	-	-	-
-	-	-	10,798
-	5,850	-	874,006
-	493	-	(122,993)
-	-	-	-
-	-	-	150,437
-	-	-	(41,715)
-	-	-	108,722
-	-	-	-
-	493	-	(14,271)
164	2,609	(4,257)	597,614
$ 164	$ 3,102	$ (4,257)	$ 583,343

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	AUDITOR TRUST	COURT FACILITY TRUST	DISTRICT COURT TRUST
ASSETS			
Cash - County Treasurer	$ 38,505	$ 1,270	$ 9,830
Receivables	-	-	-
TOTAL ASSETS	38,505	1,270	9,830
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 38,505	$ 1,270	$ 9,830
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	36,574	-	-
TOTAL LIABILITIES	36,574	-	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Unreserved fund balances	1,931	1,270	9,830
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 38,505	$ 1,270	$ 9,830

	YOUTH PLATE TRUST	MEDICAL INSURANCE TRUST	SHERIFF'S VEHICLE TRUST	SHERIFF'S COMMISSARY TRUST	TAX TRUST
	$ 15	$ 6	$ 3,252	$ 610	$ 8,991
	-	-	-	-	-
	15	6	3,252	610	8,991
	-	-	-	-	-
	$ 15	$ 6	$ 3,252	$ 610	$ 8,991
	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	15	6	3,252	610	8,991
	$ 15	$ 6	$ 3,252	$ 610	$ 8,991

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2022

	CLOUD SEEDING TRUST	WATER DISTRICTS	INDIGENT TRUST
ASSETS			
Cash - County Treasurer	$ 442	$ 113,618	$ 21,503
Receivables	-	-	-
TOTAL ASSETS	442	113,618	21,503
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 442	$ 113,618	$ 21,503
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	-	16,524	-
TOTAL LIABILITIES	-	16,524	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Unreserved fund balances	442	97,094	21,503
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 442	$ 113,618	$ 21,503

PUBLIC ADMINISTRATION TRUST	COURT ODYSSEY TRUST	TOTALS
$ -	$ 25,878	$ 223,920
-	-	-
-	25,878	223,920
-	-	-
$ -	$ 25,878	$ 223,920
$ -	$ -	$ -
-	12,278	65,376
-	12,278	65,376
-	-	-
-	13,600	158,544
$ -	$ 25,878	$ 223,920

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CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	AUDITOR TRUST	COURT FACILITIES TRUST	DISTRICT COURT TRUST
ADDITIONS			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	469,613	-	11,940
Transfers in	-	-	-
TOTAL ADDITIONS	469,613	-	11,940
DEDUCTIONS			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	471,052	-	25,562
Tranfers out	-	-	4,300
TOTAL DEDUCTIONS	471,052	-	29,862
Excess (deficiency) of revenues over expenditures	(1,439)	-	(17,922)
Net Position, Oct. 1, 2021	3,370	1,270	27,752
NET POSITION, Sept. 30, 2022	$ 1,931	$ 1,270	$ 9,830

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	YOUTH PLATE TRUST	MEDICAL INSURANCE TRUST	SHERIFF'S VEHICLE TRUST
ADDITIONS			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	830
Intergovernmental revenues	-	-	-
Charges for services	-	-	
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	2,946
Transfers in	-	-	-
TOTAL ADDITIONS	-	-	3,776
DEDUCTIONS			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation and economic develop.	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	-	-	2,946
Tranfers out	-	-	-
TOTAL DEDUCTIONS	-	-	2,946
Excess (deficiency) of revenues over expenditures	-	-	830
Net Position, Oct. 1, 2021	15	6	2,422
NET POSITION, Sept. 30, 2022	$ 15	$ 6	$ 3,252

SHERIFF'S COMMISSARY TRUST	TAX TRUST	CLOUD SEEDING TRUST	WATER DISTRICTS	INDIGENT TRUST
$ -	$ 5,967	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	119,425	177,178	-
-	-	-	-	-
-	-	-	-	-
3,162	-	-	-	4,820
-	-	-	-	-
3,162	5,967	119,425	177,178	4,820
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	191,617	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,736	-	124,838	-	-
-	-	-	-	-
3,736	-	124,838	191,617	-
(574)	5,967	(5,413)	(14,439)	4,820
1,184	3,024	5,855	111,533	16,683
$ 610	$ 8,991	$ 442	$ 97,094	$ 21,503

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2022

	PUBLIC ADMINISTRATOR TRUST	COURT ODYSSEY TRUST	TOTALS
ADDITIONS			
Taxes	$ -	$ -	$ 5,967
Licenses and permits	-	-	830
Intergovernmental revenues	-	-	-
Charges for services	-	-	296,603
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	72,029	564,510
Transfers in	-	4,300	4,300
TOTAL ADDITIONS	-	76,329	872,210
DEDUCTIONS			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	191,617
Parks and recreation	-	-	-
Education	-	-	-
Conservation and economic develop.	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	-	62,729	690,863
Tranfers out	-	-	4,300
TOTAL DEDUCTIONS	-	62,729	886,780
Excess (deficiency) of revenues over expenditures	-	13,600	(14,570)
Net Position, Oct. 1, 2021	-	-	173,114
NET POSITION, Sept. 30, 2022	$ -	$ 13,600	$ 158,544

OTHER SUPPLEMENTARY INFORMATION

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL			
Clerk/Auditor			
Salaries	$ 47,541	$ 44,136	$ 3,405
Travel	3,400	2,968	432
Supplies	1,800	1,330	470
Utilities	1,400	657	743
Repairs and maintenance	100	-	100
Dues and memberships	500	625	(125)
Miscellaneous	500	72	428
Capital outlay	500	-	500
Department totals	55,741	49,788	5,953
Assessor			
Salaries	47,541	47,406	135
Travel	2,400	1,771	629
Supplies	1,450	1,150	300
Utilities	850	521	329
Repairs and maintenance	250	-	250
Dues and memberships	400	200	200
Miscellaneous	200	65	135
Capital outlay	500	95	405
Department totals	53,591	51,208	2,383
Treasurer/Tax Collector			
Salaries	40,331	37,766	2,565
Travel	2,400	2,285	115
Supplies	1,300	203	1,097
Utilities	920	921	(1)
Repairs and maintenance	200	-	200
Advertising	-	-	-
Dues and memberships	355	-	355
Miscellaneous	700	154	546
Capital outlay	500	95	405
Department Totals	$ 46,706	$ 41,424	$ 5,282

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
Sheriff			
Salary - officer	$ 159,030	$ 157,724	$ 1,306
Travel	4,500	4,071	429
Supplies	1,500	1,006	494
Utilities	7,000	4,609	2,391
Vehicles	27,000	29,779	(2,779)
Repairs and maintenance	10,000	10,326	(326)
Jail	9,300	7,971	1,329
Rent/lease	13,300	7,616	5,684
Juvenile detention	-	-	-
Dues and memberships	9,500	10,691	(1,191)
Uniforms	2,300	2,214	86
Weapons/ammunition	3,000	3,016	(16)
Other - miscellaneous	12,300	7,120	5,180
Education - other	3,000	2,109	891
Grants	-	-	-
Capital outlay	39,500	2,946	36,554
Department Totals	301,230	251,198	50,032
Commissioners			
Salary - commissioners	55,803	57,927	(2,124)
Travel	10,200	8,185	2,015
Insurance	-	-	-
Miscellaneous	500	326	174
Department Totals	66,503	66,438	65
Coroner			
Salaries	2,947	2,861	86
Travel	1,500	1,402	98
Miscellaneous	300	70	230
Education	500	360	140
Coroner	6,650	137	6,513
Capital outlay	500	-	500
Department Totals	$ 12,397	$ 4,830	$ 7,567

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
Prosecuting Attorney			
Salaries	$ 45,181	$ 46,981	$ (1,800)
Travel	1,200	1,200	-
Utilities	-	-	-
Contingency	-	-	-
Drug enforcement	-	-	-
Dues and memberships	900	900	-
Miscellaneous	3,600	3,469	131
Capital outlay	-	-	-
Department Totals	50,881	52,550	(1,669)
Courthouse			
Salaries	3,000	5,711	(2,711)
Supplies	1,500	1,100	400
Utilities	21,000	17,983	3,017
Repairs and maintenance	5,000	1,116	3,884
Miscellaneous	1,000	974	26
Contract labor	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	32,500	26,884	5,616
County Agent			
Salaries	34,229	33,614	615
Travel	1,700	1,012	688
Supplies	1,000	592	408
Utilities	12,000	960	11,040
Repairs and maintenance	-	-	-
Computer software	300	250	50
Dues and memberships	-	-	-
Publications	500	277	223
Miscellaneous	500	-	500
Contracts - county agent	300	300	-
Capital outlay	300	-	300
Department Totals	50,829	37,005	13,824
Election			
Supplies	500	447	53
Miscellaneous	-	-	-
Contracts - labor	-	-	-
Grants	-	-	-
Department Totals	$ 500	$ 447	$ 53

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
County General			
Salaries	$ 22,414	$ 22,761	$ (347)
Personnel benefits	222,500	204,938	17,562
Vehicle operating expense	1,000	776	224
Professional services	14,000	15,000	(1,000)
Computer software	-	-	-
Contingency account	4,000	-	4,000
Dues and membership	6,000	5,327	673
Refunds	-	-	-
Printing	1,600	1,036	564
Miscellaneous	39,800	44,510	(4,710)
Contracts	60,800	68,178	(7,378)
Capital outlay	18,000	-	18,000
Department Totals	390,114	362,526	27,588
TOTAL GENERAL	$ 1,060,992	$ 944,298	$ 116,694

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	$ 509,017	$ 425,826	$ 83,191
Personnel benefits	177,708	168,481	9,227
Travel	4,000	3,954	46
Supplies - office	21,800	15,168	6,632
Insurance	17,021	9,864	7,157
Utilities	27,500	21,271	6,229
Vehicles	245,000	205,733	39,267
Professional services	25,000	38,912	(13,912)
Repairs and maintenance	95,000	90,039	4,961
Cutting edges and tips	25,000	26,754	(1,754)
Rent	20,000	10,330	9,670
Uniforms	7,000	5,190	1,810
Debt service	-	-	-
Miscellaneous	10,000	5,802	4,198
Crushed rock and gravel	150,000	14,241	135,759
Signs	10,000	8,574	1,426
Culverts	15,000	14,175	825
Plant asphalt mix	150,000	116,721	33,279
Other road materials	-	-	-
Grant	-	-	-
Special projects	1,142,640	255,725	886,915
Forest apportionment	-	-	-
Capital outlay	1,368,520	423,060	945,460
TOTAL ROAD AND BRIDGE	$ 4,020,206	$ 1,859,820	$ 2,160,386
AMBULANCE			
Salaries	$ 21,120	$ 20,229	$ 891
Personnel benefits	5,700	4,176	1,524
Travel	1,000	1,208	(208)
Supplies	4,000	1,185	2,815
Utilities	1,500	2,358	(858)
Vehicles	3,800	5,867	(2,067)
Other miscellaneous	3,000	2,977	23
Education - other	4,000	2,340	1,660
Medical - other	5,000	5,000	-
Grant	-	-	-
Capital Outlay	6,000	-	6,000
TOTAL AMBULANCE	$ 55,120	$ 45,340	$ 9,780
FOREST APPORTIONMENT			
Forest Apportionment Expenses	$ 226,683	$ -	$ 226,683
TOTAL FOREST APPORTIONMENT	$ 226,683	$ -	$ 226,683

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	$ 44,914	$ 33,998	$ 10,916
Personnel benefits	15,509	14,529	980
Travel	1,500	36	1,464
Supplies	1,800	1,547	253
Utilities	2,000	1,918	82
Professional svc. - public defender	14,107	13,503	604
Repairs and maintenance	1,500	-	1,500
Contingency account	4,000	-	4,000
Dues and memberships	600	238	362
Transcripts	900	3,027	(2,127)
Miscellaneous	7,200	305	6,895
Jury	5,000	-	5,000
Capital - other	-	-	-
TOTAL DISTRICT COURT	$ 99,030	$ 69,101	$ 29,929
COUNTY FAIR			
Salaries	$ 2,833	$ 1,450	$ 1,383
Personnel benefits	400	211	189
Utilities	5,900	5,947	(47)
Repairs	1,500	1,066	434
Fair premiums and awards	4,000	4,000	-
Miscellaneous	1,500	51	1,449
TOTAL COUNTY FAIR	$ 16,133	$ 12,725	$ 3,408
JUSTICE FUND			
Salaries	$ 185,400	$ 185,177	$ 223
Personnel benefits	68,991	60,952	8,039
Grants	-	-	-
Capital - other	9,934	9,146	788
TOTAL JUSTICE FUND	$ 264,325	$ 255,275	$ 9,050
HEALTH DISTRICT			
Salary - custodian	$ 1,447	$ 1,459	$ (12)
Personnel benefits	145	112	33
Utilities	2,000	1,609	391
Repairs and maintenance	2,000	-	2,000
Miscellaneous	100	-	100
Contracts	250	-	250
District 7 health district	5,593	8,799	(3,206)
TOTAL HEALTH DISTRICT	$ 11,535	$ 11,979	$ (444)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT AND CHARITY			
Salaries	$ 2,820	$ 2,820	$ -
Personnel benefits	1,500	552	948
Travel	1,000	938	62
Professional services	34,193	28,617	5,576
Miscellaneous	2,000	125	1,875
Medical	8,000	-	8,000
Catastrophic	85,000	-	85,000
Indigent - other	7,800	-	7,800
TOTAL INDIGENT AND CHARITY	$ 142,313	$ 33,052	$ 109,261
JUNIOR COLLEGE TUITION			
Miscellaneous	$ 4,000	$ 4,950	$ (950)
TOTAL JUNIOR COLLEGE	$ 4,000	$ 4,950	$ (950)
ECONOMIC DEVELOPMENT			
Salaries	$ 11,658	$ 11,808	$ (150)
Personnel benefits	6,400	2,413	3,987
Travel	1,000	-	1,000
Supplies	350	53	297
Utilities	600	1	599
Dues and memberships	500	500	-
Miscellaneous	300	-	300
Grant	-	-	-
Capital outlay	600	-	600
TOTAL ECONOMIC DEVELOPMENT	$ 21,408	$ 14,775	$ 6,633
COUNTY/CITY BUILDING			
Utilities	$ 11,200	$ 7,917	$ 3,283
Vehicles	-	-	-
Miscellaneous	1,300	970	330
Contracts	-	-	-
TOTAL COUNTY/CITY BUILDING	$ 12,500	$ 8,887	$ 3,613

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Salaries	$ 18,892	$ 17,101	$ 1,791
Personnel benefits	1,600	1,362	238
Travel	1,000	35	965
Supplies	400	361	39
Miscellaneous	200	-	200
Contracts	15,500	13,756	1,744
TOTAL REVALUATION	$ 37,592	$ 32,615	$ 4,977
SOLID WASTE			
Salaries	$ 13,261	$ 12,679	$ 582
Personnel benefits	4,000	1,970	2,030
Travel	-	-	-
Supplies	100	32	68
Utilities	1,100	572	528
Vehicles	200	49	151
Tipping fees	18,000	14,524	3,476
Repairs and maintenance	600	127	473
Miscellaneous	-	-	-
Signs	200	-	200
Capital outlay	5,000	-	5,000
TOTAL SOLID WASTE	$ 42,461	$ 29,953	$ 12,508
TORT LIABILITY			
Insurance	$ 31,298	$ 24,000	$ 7,298
Miscellaneous	-	-	-
TOTAL TORT LIABILITY	$ 31,298	$ 24,000	$ 7,298
VETERANS MEMORIAL			
Miscellaneous	$ -	$ -	$ -
TOTAL VETERANS MEMORIAL	$ -	$ -	$ -
AMERICAN RECOVERY PLAN ACT (ARPA)			
Miscellaneous	$ -	$ -	$ -
TOTAL ARPA	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salaries	$ 52,058	$ 46,994	$ 5,064
Personnel benefits	23,775	19,702	4,073
Travel	1,500	898	602
Supplies	200	17	183
Insurance	-	-	-
Utilities	1,700	1,556	144
Vehicles	4,000	3,721	279
Repairs and maintenance	4,000	2,361	1,639
Contingency account	-	-	-
Miscellaneous	11,500	7,299	4,201
Education - other	500	420	80
Chemicals	2,000	-	2,000
Contracts	-	-	-
Special project - wash station	-	-	-
Capital outlay	9,000	-	9,000
TOTAL WEEDS	$ 110,233	$ 82,968	$ 27,265
JUVENILE JUSTICE			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Miscellaneous	1,500	-	1,500
Contracts - Other	-	-	-
Grant	38,825	23,099	15,726
TOTAL JUVENILE JUSTICE	$ 40,325	$ 23,099	$ 17,226
REVENUE SHARING			
Miscellaneous	$ 364,330	$ 1,000	$ 363,330
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL REVENUE SHARING	$ 364,330	$ 1,000	$ 363,330
HIGHWAY SPECIAL			
Repairs and maintenance	$ -	$ -	$ -
Plant asphalt mix	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
TOTAL HIGHWAY SPECIAL	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CLOUD SEEDING			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Miscellaneous	5,000	5,635	(635)
TOTAL CLOUD SEEDING	$ 5,000	$ 5,635	$ (635)
LAND USE PLAN			
Salaries	$ 5,000	$ 3,936	$ 1,064
Personnel benefits	770	771	(1)
Travel	350	-	350
Supplies	200	2	198
Utilities	600	477	123
Miscellaneous	500	-	500
Contracts	5,000	2,701	2,299
Capital outlay	-	-	-
TOTAL LAND USE PLAN	$ 12,420	$ 7,887	$ 4,533
911 SYSTEM			
Miscellaneous	$ 66,667	$ 67,472	$ (805)
Capital outlay	-	-	-
TOTAL 911 SYSTEM	$ 66,667	$ 67,472	$ (805)
PLANNING AND ZONING			
Miscellaneous	$ -	$ -	$ -
TOTAL PLANNING AND ZONING	$ -	$ -	$ -
SOIL CONSERVATION DISTRICT			
Miscellaneous	$ 7,500	$ 7,500	$ -
TOTAL SOIL CONSERVATION DISTRICT	$ 7,500	$ 7,500	$ -
DISASTER EMERGENCY			
Miscellaneous	$ 10,000	$ 944	$ 9,056
TOTAL DISASTER EMERGENCY	$ 10,000	$ 944	$ 9,056

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ELECTION CONSOLIDATION			
Salaries	$ 33,070	$ 33,107	$ (37)
Personnel benefits	15,400	14,163	1,237
Travel	1,000	30	970
Supplies	6,000	2,275	3,725
Utilities	-	-	-
Miscellaneous	12,836	6,083	6,753
Contracts	10,000	9,864	136
TOTAL ELECTION CONSOLIDATION	$ 78,306	$ 65,522	$ 12,784
PAYMENT IN LIEU			
Miscellaneous	$ 588,610	$ 245,862	$ 342,748
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL PAYMENT IN LIEU	$ 588,610	$ 245,862	$ 342,748
COMMUNITY CENTER			
Miscellaneous	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL COMMUNITY CENTER	$ -	$ -	$ -
GRANTS			
Miscellaneous	$ -	$ -	$ -
TOTAL GRANTS	$ -	$ -	$ -
INTERLOCK MONITORING			
Miscellaneous	$ -	$ -	$ -
TOTAL INTERLOCK MONITORING	$ -	$ -	$ -
SHERIFF'S DISPATCH E911			
Miscellaneous expenditures	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL SHERIFF'S DISPATCH E911	$ -	$ -	$ -
WEED REVOLVING			
Miscellaneous	$ -	$ 14,537	$ (14,537)
Chemicals	-	17,626	(17,626)
TOTAL WEED REVOLVING	$ -	$ 32,163	$ (32,163)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COOPERATIVE WEED MANAGEMENT			
Miscellaneous	$ -	$ 58,842	$ (58,842)
Capital outlay	-	-	-
TOTAL COOPERATIVE WEED MANAGEMENT	$ -	$ 58,842	$ (58,842)
RANGE IMPROVEMENT DISTRICT			
Miscellaneous	$ -	$ -	$ -
TOTAL RANGE IMPROVEMENT DISTRICT	$ -	$ -	$ -
AMBULANCE DONATIONS			
Miscellaneous	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL AMBULANCE DONATIONS	$ -	$ -	$ -
FOREST FUNDS TITLE III			
Printing	$ -	$ -	$ -
Uniforms	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
TOTAL FOREST FUNDS TITLE III	$ -	$ -	$ -
TAYLOR GRAZING			
Miscellaneous	$ -	$ 5,850	$ (5,850)
TOTAL TAYLOR GRAZING	$ -	$ 5,850	$ (5,850)
TOTAL SPECIAL REVENUE	$ 6,267,995	$ 3,007,216	$ 3,260,779
TOTAL GOVERNMENTAL FUND TYPES	$ 7,328,987	$ 3,951,514	$ 3,377,473

CLARK COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2022

Total expenditures - budgetary basis	$	3,951,514
Net adjustments to accounts payable		13,976
Expenditures reclassified as prepaid expenses		(15,778)
Transfers reclassified from expenditures		(174,611)
Direct grant expenditures		-
Capital outlays acquired through trade-ins		1,195,921
Total expenditures - GAAP basis	$	4,971,022

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Clark County – State of Idaho
Dubois, 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, each major fund, and the aggregate remaining fund information of Clark County, Idaho as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Clark County, Idaho's basic financial statements, and have issued our report thereon dated April 10, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clark 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 Clark County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Clark County, Idaho's internal control.

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

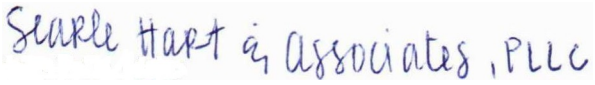
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clark 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*.

Purpose of this Report

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



Idaho Falls, Idaho
April 10, 2023