CLEARWATER COUNTY, STATE OF IDAHO

FINANCIAL STATEMENTS

Year Ended September 30, 2022

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CLEARWATER COUNTY, STATE OF IDAHO

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The discussion and analysis of the Clearwater County's Government Services financial performance provides an overview of the County's financial activities for the fiscal year October 1, 2021 through September 30, 2022.

Role of County Government in Idaho

Idaho counties, like counties in other states, have a dual function. They serve as an arm of the state government in administering elections, enforcing state laws, and performing many other state-mandated functions. They also serve as a unit of local government, which has responsibilities in meeting the needs of its own citizens in health, welfare, agricultural services, public works, planning, parks, and recreation.

Clearwater County is a larger county as far as land mass with 1,572,681 acres and serves a population of approximately 8,895.

Elected Officials

The Board of County Commissioners, consisting of three elected commissioners, serves as the governing body for Clearwater County carrying out local legislative duties and fulfilling other obligations as chief executive of the County. The Board is responsible for setting general policy for Clearwater County and has primary authority to establish terms and conditions of employment with Clearwater County. The Board also appoints personnel to help carry out its administrative responsibilities.

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Six other Clearwater County officials are elected by the County's voters to carry out specific public information. These elected officials include: Clerk/Auditor (maintains fiscal accounts, budget officer, recorder, clerk of the district court, and clerk of the Board of Commissioners); Assessor (determines property values, administers property taxation system, and issues vehicle registrations); Treasurer (tax collector, ex-officio public administrator); Prosecuting Attorney (prosecutes crimes and provides legal counsel to the County government); Sheriff (law enforcement); and Coroner (determines cause of death).

Clearwater County Elected Officials:

County Commissioners	Mike Ryan, Dist. #1
	Vince Frazier, Dist. #2
	Rick Winkel, Chair, Dist. #3
Sheriff	Chris Goetz
Assessor	Susan Spencer
Auditor, Recorder and Clerk of the Court	Carrie Bird
Treasurer and Tax Collector	Dawn Erlewine
Prosecuting Attorney	E. Clayne Tyler
Coroner	Rick Miller

Other County Supervisors and Officials:

Secretary, Public Health Unit	Erica Holland
Ambulance Supervisor	Melissa Hartig/Don Gardner
Contract Public Defender	William Fitzgerald,
	Rebecca Vaage and Alison Brandt
Veterans Service Officer	Steve Olin
Environmental Health Specialist	Jake Wimpenny
Zoning Officer and Building Official	Bobbi Kaufman and Kelly Coursey
Emergency Management Director	Don Gardner
Road Supervisor	Ruby Knapik
Weed Control Supervisor	Dennis Williams

Judicial Officers – District and Magistrate Court:

Second Judicial District Judge	Gregory Fitzmaurice
Magistrate Judge	David Judd

Goal: It is the goal of each elected official, each department head, and every employee to provide the best possible service to every member of the public in a courteous, equitable, efficient, effective way. It is the goal of the County to utilize revenues in the most efficient way to allow each elected official to fulfill their respective duties as prescribed in the *Idaho Code*. Further, it is the objective of every elected official to collect revenues as allowed by law, including taxes, fees, and fines. These revenues should be used in the most effective way to help pay for the cost of all services. The County is accountable to the taxpayers and citizens of Clearwater County and all members of the public.

The goal of Clearwater County to provide the best possible service within the revenues allowed continues to be a challenge because of the economy that has experienced fluctuations, a high rate of unemployment levels, federal funding holdbacks or the non-allocation of funds for local programs, increased personnel benefit costs, and unfunded mandates.

USING THIS ANNUAL REPORT

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This annual report consists of four distinct series of financial statements: The County-wide financial statements; the fund financial statements; the fiduciary financial statements; and supplementary information.

- The statement of net position and the statement of activities (on pages 17 through 19) provide information about the activities of the County as a whole and present a longer-term view of the County's finances.

- The fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements (on pages 20 to 23) also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

- The fiduciary funds (on pages 24 and 25) provide information about activities for which the County acts solely as a trustee or agent for the benefit of other governmental districts, County employees, and as an agent of the District Court.

- The remaining statements and schedules provide information about individual funds within the County and the results of their operations compared to budget.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

One of the most important questions asked about the County's finances is: "Is the County as a whole better off or worse off as a result of the year's activities"? The statement of net position and the statement of activities report information about the County as a whole and about its activities in a way that may help answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES (CONTINUED)

These two statements report the County's net position and changes in them. You can think of the County's net position—the difference between assets and the liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and population to assess the overall health of the County.

Financial Highlights

- The County's net position amounts to $22,284,894. This is down from $23,104,805 in 2021 and up from $19,627,628 in 2020. Net position also includes $16,239,370 in net capital assets (less related debt) up from $15,723,353 in 2021 and up from $14,355,721 in 2020.

- The County's net position decreased by $819,911.

- The total cost of County governmental activity operations amounted to $12,952,601 (up from $8,865,971 in 2021 and up from $11,121,090 in 2020) of which $2,396,799 ($2,511,449 in 2021) was generated from charges for services and $2,407,797 ($1,937,436 in 2021) was generated from program revenues. General revenues amounted to $7,492,361 ($7,894,263 in 2021).

The Clearwater County Commissioners for the 2020-2021 fiscal year budget authorized a $0.17 per hour increase for wages and finance 100 percent of any increases to medical benefits for all departments. The commissioners held the hiring wage at the same levels and also held the wage classifications at the same rates.

- Departmental functions and activities as well as some of the significant changes in revenues and expenses for those departments for 2021 are outlined below:

  The Clearwater County's current expense fund is the fund from which the majority of the services provided to the County are funded. The services provided through this fund are recording, financial auditor controller, treasurer and tax collector, vehicle licensing, coroner, elections, commissioners' expenses, building maintenance, emergency management, County agent, cooperative extension, data processing, IT department, planning and zoning, juvenile probation services, and veterans service officer. The revenues for this fund come from property taxes, payment in lieu of tax (PILT) payments, revenue sharing, sales tax, and fees collected for services.

  Planning and Zoning – The Planning and Zoning Commission and the Clearwater County Commissioners have updated the building code ordinances for Clearwater County to include the latest version of the *International Building Codes* that was adopted in January of 2018. The Land Use Ordinance draft is completed and is waiting legal review to move to public hearing. The department utilizes a web-based software for current permits and is converting the old permits into the system. The County expended approximately $103,365, which includes the cost of benefits for planning and zoning expenses and collected approximately $72,682 of revenue in fiscal year 2021 for building permits and zoning permit.

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THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES (CONTINUED)

Financial Highlights (Continued)

Road and Bridge – Clearwater County's Road and Bridge Department is responsible for the oversight of the construction and maintenance of County roads within its highway district boundaries. The Road and Bridge Department does general maintenance and upkeep on the roads and snow removal in the winter months. The Road and Bridge Department through FHWA Project A012(019), administrated a project for the Orofino Creek Bridge replacement. Engineering is substantially complete and the construction phase is scheduled to begin in 2021.

Dent Bridge – The County has ongoing maintenance of the Dent Bridge and has an established trust fund for those expenses. This fund is dedicated to maintenance for the Dent Bridge.

Ambulance – Clearwater County ambulance provides ambulance services to all the citizens in Clearwater County. There are ambulances in Elk River, Pierce, Weippe, and Orofino. The ambulance services are provided with property taxes and payments for services by the patrons. The ambulance department spent approximately $115,523 more in the fiscal year 2021 compared to the 2020 fiscal year.

Consolidated Election Fund – The County clerk received funding in the amount of $63,057 from the State of Idaho to run elections for schools, cities, and taxing districts and spent $50,270 for the cost of running three elections in 2021 for taxing districts, schools, and cities. The remaining funds are carried over in the fund for future elections.

Court Fund – The court fund is utilized for funding of the court system. This fund pays for daily operations of the court and for any trials that are held. This fund utilizes property taxes and a percentage of the fines and fees collected to provide these services. The court expenses decreased by $32,162 for the fiscal year 2020-21. There were no significant expenses to the court facility funds and the clerk is trying to save those funds for future updates to the courtrooms that are needed. The court also has Problem Solving Courts divert non-violent, substance abusing offenders from prison and jail into treatment. By increasing direct supervision of offenders, coordinating public resources, and expediting case processing, Problem Solving Courts can help break the cycle of criminal behavior, alcohol and drug use, and incarceration. There is a separate budget for these courts and most of the funding for them comes from the State of Idaho. The Problem Solving Court had expenses in the amount of $72,831 in the 2021 fiscal year.

Justice Fund – The justice fund provides for law enforcement for Clearwater County. The costs for adult and juvenile detention facilities are paid out of this fund. The prosecutor's office is also provided for in this fund. The revenues for this fund come from property taxes, PILT payments, revenue sharing, sales tax, and fees collected for services. There were significant increases in costs for vehicle maintenance and repairs. The justice fund expenses were $196,396 higher than fiscal year 2020.

E-911 Rural Addressing – The County continues to collect E-911 fees of $1.25 per telephone line per month. Twenty-five cents goes to the state E-911 fund. The money is being used for maintenance of the Central Square software for the E911 System. The County still issues new Rural Addresses throughout the year. This includes purchases of signs and materials to continue adding addresses to the E911 System. Clearwater County is using the fund balance that is being carried over to adequately fund the ongoing operation and maintenance costs for the E-911 system. In March of 2019, the County implemented the text to 911 for all County residents. The County received $107,546 for E911 Service in the 2021 fiscal year.

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THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES (CONTINUED)

Financial Highlights (Continued)

Noxious Weed Department – The noxious weed department works year-round to strategize and take measures that will control and eradicate weeds in Clearwater County. The director has a professional application license for chemicals necessary in this work. The weed department continues to promote noxious weed control and has pursued the options of weed coalitions to collaborate with local residents to control the noxious weeds in Clearwater County. The revenue for this fund comes from property taxes. Expenses for this fund were down $5,817 from prior fiscal year 2020.

Solid Waste – Over the past year, the amount of MSW (household trash) has increased by approximately 310 tons, resulting in higher costs to run the department. The Solid Waste Department expenses are up, and the revenue has increased due to a fee increase allowing the department to stay within its budget. The department has installed a temporary scale house, which has created better service for the County patrons. Having the scale house has also allowed us to verify that only Clearwater County residents are using the service without additional cost, and out of County patrons are charged a fee for our service. In October 2020, Clearwater County was able to complete an expansion for the non-municipal solid waste (NMSW-non household trash) landfill in Weippe, Idaho, for the collection of NMSW needs for the County. We are continuing to utilize this site and working on the next phase to keep it open and useable.

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A table of the net expenses by each function compared to the prior year is attached as Table 1 on Page 16.

FUND FINANCIAL STATEMENTS

The fund financial statements begin on page 19 and provide detailed information about the most significant funds—not the County as a whole. Some funds are required to be established by state law. However, the County establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental Funds - All of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in reconciliation after the fund financial statements.

Fiduciary Funds - The County is the fiduciary for licenses and fines collected for the State of Idaho and for property taxes and intergovernmental revenue collected for other taxing districts. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position on page 23. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

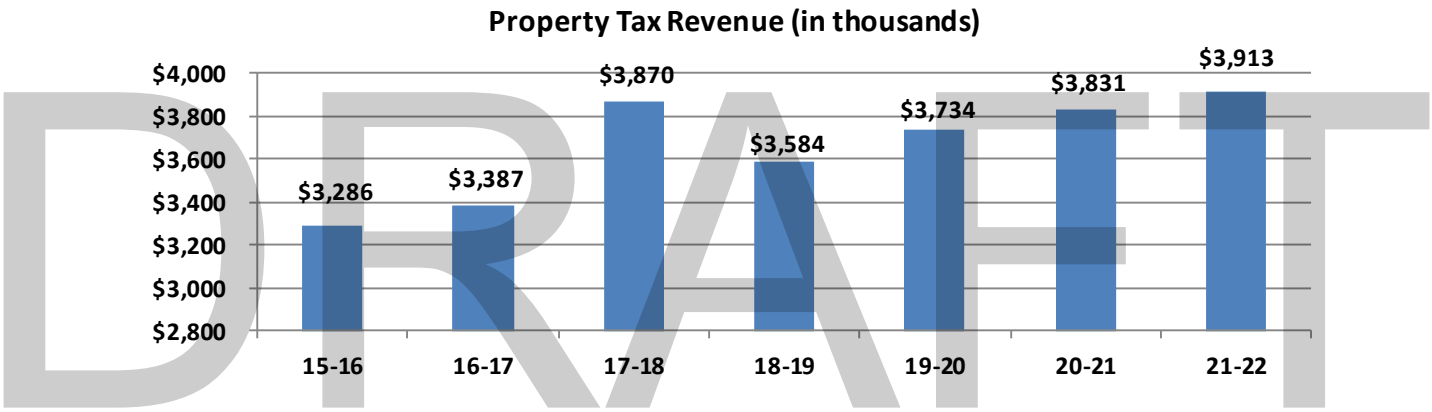
FUND FINANCIAL STATEMENTS (CONTINUED)

Financial Highlights

The County's governmental fund balances decreased by $512,204 vs. a increase of $1,496,123 in 2021 ($7,959,676 compared to $8,471,880 at the beginning of the year).

Approximately 32 percent (31 percent in 2021) of total County revenue is provided by the property taxes, which are based upon property valuations and requested tax levies and are subject to budget hearings. In addition, there are statutory restrictions on the total levy that certain County funds may levy. The County has levied the maximum allowed for the 2021 fiscal year, which is 3 percent plus new construction.

Property tax revenue for recent years (on the modified accrual basis of accounting) was:



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In 2021, actual expenditures were below budget for most of the County departments. Expenses overall decreased. Some budget costs increased due to the $0.17 per hour wage increases in salaries and benefits. Road and bridge costs were up because no salaries were paid out of the disaster fund for the road and bridge department, increasing the cost for maintenance by the County road department. Social services costs were down significantly and defense costs were down by $55,277.

The Insurance and Grants fund is a fund that contains special grants. The County received very few grants in fiscal year 2021 therefore, the expenses were significantly less.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - At the end of 2022, the County had $16,239,370, net of accumulated depreciation invested in capital assets, including buildings, bridges, roads, and major equipment ($16,239,370 in 2021 and $14,933,121 in 2020). This amount represents a net change of $- from last year. Capital purchases of $- exceed current year depreciation of $-. More detailed information about the County's capital assets is presented in Notes 1 and 6 to the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

The largest portion of the County's capital assets represents its investment in County buildings and roads. These capital assets amount to $27,570,933 out of $42,134,776 in total capital assets ($25,769,465 out of $42,134,776 in 2021). The County uses these capital assets for the benefit of its citizens; consequently, these assets are not available for future spending.

Long-Term Debt - The County had three capital leases that were paid off during the year for the purchase of three road graders. The County paid $516,017 in principal in 2022.

Net Pension Liability - The County recognized a net pension liability of $4,500,258 for its share of PERSI's net pension liability. PERSI is one of the strongest retirement systems in the nation, with funding at 83 percent of the pension obligation. The County recognized deferred outflows of $2,397,997 and deferred inflows of $20,086 for the County's share of earnings in excess of the minimum expectation by PERSI and for payments made towards the net pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected officials considered many factors when setting the fiscal year 2022 budget, tax rates, and fees that will be charged. For fiscal year 2022, the County anticipates a three percent increase in property tax revenue plus a factor for new construction growth (the value of the new construction times the previous year's levy rate). The County budget had a five percent increase for wages for its employees and had an increase in the costs of employee benefits. The economic situation remains about the same for Clearwater County, as funding for Secure Rural Schools (SRS) is never a guarantee, and without any assurances for future funding for SRS, the County is doing what it can to function within its means. The elected officials will continue to provide the best services possible to the County within its means and will proceed with a conservative fiscal stance. In Clearwater County, PILT has been traditionally used to fund the General Fund and the Justice Fund, however, in future years, PILT may be used to fund other government functions, depending upon the final allocation of PILT Funds.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office at 208-476-5615 in Orofino, Idaho.

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TABLE 1 -- FUNCTIONAL EXPENDITURES

The following table compares expenses by function to the 2021 expenses:

	Functional Expenses 2022	Functional Expenses 2021	Increase (Decrease)
GOVERNMENTAL ACTIVITIES			
GENERAL SERVICES			
General government	$ 2,065,377	$ 847,648	$ 1,217,729
Treasurer/tax collector	160,653	130,661	29,992
Assessor	252,489	253,805	(1,316)
Elections	179,111	95,736	83,375
Information services	299,337	363,864	(64,527)
LICENSING AND PUBLIC SERVICES			
Auditor/recorder	251,987	219,510	32,477
Motor vehicle licenses	266,044	235,511	30,533
Planning and building	141,542	103,365	38,177
LEGAL SYSTEM			
District and drug court	339,440	335,008	4,432
Prosecuting attorney	328,198	292,332	35,866
PUBLIC SAFETY			
Ambulance	717,869	625,439	92,430
Coroner	44,325	29,185	15,140
Civil defense-emergency services	67,538	44,758	22,780
Sheriff	2,084,498	1,861,646	222,852
Public defender	230,569	232,217	(1,648)
Predators	3,000	3,000	
Detention and probation programs	134,156	129,447	4,709
Special grants	545,965	189,466	356,499
PUBLIC WORKS			
Transportation-roads and bridges	1,906,100	804,639	1,101,461
Noxious weeds	152,689	130,985	21,704
HEALTH AND WELFARE			
Solid waste	1,050,037	903,947	146,090
Charity/indigent assistance	33,063	95,857	(62,794)
North Idaho Health District/ Clearwater Valley Hospital	662,515	67,028	595,487
Junior college tuition/Historical Society	20,450	20,850	(400)
CULTURE AND RECREATION			
Recreation-boat, snowmobile, and fair	180,588	183,320	(2,732)
County agent	81,714	78,667	3,047
UNALLOCATED DEPRECIATION	-	1,150,080	(1,150,080)
PERSI RETIREMENT ACTUARIAL CHARGES	753,347	(562,000)	1,315,347
Total governmental activities	$12,952,601	$ 8,865,971	$ 4,086,630

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CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities	Prior Year - 2021 Governmental Activities	Prior Year - 2020 Governmental Activities
ASSETS			
Current assets			
Cash	$ 7,314,705	$ 7,685,301	$ 4,695,076
Investments	656,551	654,209	2,146,793
Property taxes receivable	227,961	215,324	211,976
Accounts receivable	1,095,174	930,166	789,755
Total current assets	9,294,391	9,485,000	7,843,600
Noncurrent assets			
Net pension asset		82,000	
Capital assets	42,134,776	42,134,776	39,935,566
Less accumulated depreciation	(25,895,406)	(25,895,406)	(25,002,445)
Total noncurrent assets	16,239,370	16,321,370	14,933,121
Total assets	25,533,761	25,806,370	22,776,721
DEFERRED OUTFLOW OF RESOURCES			
Defined benefit pension	2,397,997	1,182,000	635,000
LIABILITIES			
Current liabilities			
Warrants payable	804,239	453,413	469,801
Accounts payable			414
Compensated absences	322,281	281,135	170,478
Current portion of long-term obligations		258,099	61,383
Total current liabilities	1,126,520	992,647	702,076
Noncurrent liabilities			
Long-term obligations		257,918	516,017
Net pension liability	4,500,258		2,485,000
Total noncurrent liabilities	4,500,258	257,918	3,001,017
Total liabilities	5,626,778	1,250,565	3,703,093
DEFERRED INFLOW OF RESOURCES			
Defined benefit pension	20,086	2,633,000	81,000
NET POSITION			
Invested in capital assets, net of related debt	16,239,370	15,723,353	14,355,721
Unrestricted	6,045,524	7,381,452	5,271,907
Total net position	$ 22,284,894	$ 23,104,805	$ 19,627,628

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CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Prior Year 2021	Prior Year 2020
GOVERNMENTAL ACTIVITIES						
GENERAL GOVERNMENT						
GENERAL SERVICES						
General government	$ 2,065,377			$ (2,065,377)	$ (847,648)	$ (1,713,384)
Treasurer/tax collector	160,653			(160,653)	(130,661)	(141,577)
Assessor	252,489	$ 560		(251,929)	(250,645)	(315,231)
Elections	179,111		$ 64,433	(114,678)	(32,631)	(85,457)
Information services	299,337			(299,337)	(363,864)	(290,985)
LICENSING AND PUBLIC SERVICES						
Auditor/recorder	251,987	71,061		(180,926)	(151,580)	(146,404)
Motor vehicle licenses	266,044	106,174		(159,870)	(116,479)	(110,382)
Planning and building	141,542	86,559		(54,983)	(31,008)	(26,144)
LEGAL SYSTEM						
District and drug court	339,440	63,853	223	(275,364)	(293,164)	(324,868)
Prosecuting attorney	328,198	60,036		(268,162)	(219,232)	(218,278)
PUBLIC SAFETY						
Ambulance	717,869	433,738		(284,131)	(56,882)	219,308
Coroner	44,325			(44,325)	(29,185)	(34,083)
Civil defense-emergency services	67,538		16,636	(50,902)	(32,358)	(36,128)
Sheriff	2,084,498	276,752		(1,807,746)	(1,431,470)	(1,341,345)
Public defender	230,569	516		(230,053)	(231,730)	(197,739)
Predators	3,000			(3,000)	(3,000)	(3,000)
Detention and probation programs	134,156	9,994	70,950	(53,212)	(17,766)	(13,611)
Special grants	545,965		756,233	210,268	155,392	55,219
PUBLIC WORKS						
Transportation-roads and bridges	1,906,100	38,414	1,461,648	(570,305)	583,778	(155,858)
Noxious weeds	152,689	13		(152,676)	(130,551)	(136,794)
HEALTH AND WELFARE						
Solid waste	1,050,037	1,095,398		45,361	46,271	(66,947)
Charity/indigent assistance	33,063	74,189		41,126	(56,777)	(81,161)
North Idaho Health District/ Clearwater Valley Hospital	662,515			(662,515)	(67,028)	(67,163)
Junior college tuition / Historical Society	20,450			(20,450)	(20,850)	(21,000)
CULTURE AND RECREATION						
Recreation - boat, snowmobile, and fair	180,588	79,542	37,674	(63,372)	(21,271)	(80,962)
County agent	81,714			(81,714)	(78,667)	(73,461)
Balance forward	12,199,254	2,396,799	2,407,797	(7,558,925)	(3,829,006)	(5,407,435)

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CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Prior Year 2021	Prior Year 2020
Balance forward	$ 12,199,254	$ 2,396,799	$ 2,407,797	$ (7,558,925)	$ (3,829,006)	$ (5,407,435)
UNALLOCATED DEPRECIATION					(1,150,080)	(1,131,997)
PERSI RETIREMENT ACTUARIAL CHARGES	753,347			(753,347)	562,000	(423,000)
Total governmental activities	$ 12,952,601	$ 2,396,799	$ 2,407,797	(8,312,272)	(4,417,086)	(6,962,432)
General revenues:						
Property taxes, levied for general purposes				3,944,837	3,847,236	3,724,156
State sales tax not restricted to specific programs				1,438,013	1,275,215	1,117,230
Other state and federal funding not restricted to specific programs				1,601,339	1,321,573	1,313,676
Interest and investment earnings				2,596	12,911	57,587
Other general revenues				505,576	1,437,328	337,322
				7,492,361	7,894,263	6,549,971
Change in net position				(819,911)	3,477,177	(412,461)
Net position, beginning				23,104,805	19,627,628	20,040,089
Net position, ending				$ 22,284,894	$ 23,104,805	$ 19,627,628

See accompanying notes

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CLEARWATER COUNTY, STATE OF IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2022

	General	Road and Bridge	Ambulance	Justice	Contingency	Other Governmental Funds	Total Governmental Funds	Prior Year 2021	Prior Year 2020
ASSETS									
Cash and investments	$ 1,849,419	$ 1,749,635	$ 251,137	$ 462,509	$ 708,465	$ 2,950,091	$ 7,971,256	$ 8,339,510	$ 6,841,869
Taxes receivable	57,574		5,925	61,814		102,648	227,961	215,324	211,976
Intergovernmental receivable	149,333	201,701	220,564	214,251		309,325	1,095,174	930,166	789,755
Due from other funds							0	0	100,000
Total assets	$ 2,056,326	$ 1,951,336	$ 477,626	$ 738,574	$ 708,465	$ 3,362,064	$ 9,294,391	$ 9,485,000	$ 7,943,600
LIABILITIES AND FUND BALANCES									
Warrants payable	$ 45,877	$ 239,770	$ 14,711	$ 68,156	$ 239,404	$ 196,321	$ 804,239	$ 453,413	$ 469,801
Claims payable							0	0	414
Due to other funds							0	0	100,000
Total liabilities	45,877	239,770	14,711	68,156	239,404	196,321	804,239	453,413	570,215
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	49,042		219,351	52,655		209,428	530,476	559,707	397,628
Total deferred inflows of resources	49,042	0	219,351	52,655		209,428	530,476	559,707	397,628
FUND BALANCES									
Assigned for accounting accruals	100,291	201,701	1,213	161,596		46,055	510,856	534,613	504,641
Assigned for special revenue		1,509,865	242,351	456,167	469,061	2,910,260	5,587,704	6,789,381	5,472,251
Unassigned	1,861,116						1,861,116	1,147,886	998,865
Total fund balances	1,961,407	1,711,566	243,564	617,763	469,061	2,956,315	7,959,676	8,471,880	6,975,757
Total liabilities and fund balances	$ 2,056,326	$ 1,951,336	$ 477,626	$ 738,574	$ 708,465	$ 3,362,064	$ 9,294,391	$ 9,485,000	$ 7,943,600

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CLEARWATER COUNTY, STATE OF IDAHO

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

	2022	Prior Year 2021	Prior Year 2020
Total fund balances - Governmental Funds	$ 7,959,676	$ 8,471,880	$ 6,975,757
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds:			
Cost of capital assets	42,134,776	42,134,776	39,935,566
Accumulated depreciation	(25,895,406)	(25,895,406)	(25,002,445)
Deferred outflows and deferred inflows for pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Deferred outflows	2,397,997	1,182,000	635,000
Deferred inflows	(20,086)	(2,633,000)	(81,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:			
Capital lease payable		(516,017)	(577,400)
Compensated absences to employees	(322,281)	(281,135)	(170,478)
Net pension asset (liability)	(4,500,258)	82,000	(2,485,000)
Amounts receivable to be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the future.	530,476	559,707	397,628
Total net position - Governmental Activities	$ 22,284,894	$ 23,104,805	$ 19,627,628

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CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	General	Road and Bridge	Ambulance	Justice	Contingency	Other Governmental Funds	Total Governmental Funds	Prior Year 2021	Prior Year 2020
REVENUES									
Property taxes	$ 1,503,381	$ 2,551	$ 149,840	$ 1,493,855		$ 763,708	$ 3,913,335	$ 3,830,967	$ 3,734,152
Licenses and permits	198,581		2,533	25,839		77,447	304,400	330,190	248,431
Intergovernmental revenue	1,451,107	2,173,339	25,830	817,622		674,565	5,142,463	4,437,737	4,120,776
Charges for services	76,413	37,297	425,324	249,560		2,095	790,689	968,337	958,066
Interest and rent	2,321		51			227	2,599	10,413	56,100
Fines and penalties	732			60,036		38,303	99,071	111,357	90,715
Other revenue	3,338	1,293	3,335	55,710	$ 16,500	1,834,188	1,914,364	2,529,486	1,408,640
Total revenues	3,235,873	2,214,480	606,913	2,702,622	16,500	3,390,533	12,166,921	12,218,487	10,616,880
EXPENDITURES									
General government	2,172,382				239,404	1,159,627	3,571,413	2,600,411	2,595,513
Public safety	243,819		715,324	3,130,600		258,148	4,347,891	4,151,009	4,114,946
Public works		2,232,746				349,902	2,582,648	2,183,639	1,905,203
Health and welfare						1,894,421	1,894,421	1,504,218	1,528,319
Culture and recreation						201,038	201,038	204,420	195,031
Other	81,714						81,714	78,667	73,461
Total expenditures	2,497,915	2,232,746	715,324	3,130,600	239,404	3,863,136	12,679,125	10,722,364	10,412,473
OTHER FINANCING SOURCES (USES)									
Capital lease proceeds									382,731
Operating transfers in						521,120	521,120	262,517	50,000
Operating transfers out						(521,120)	(521,120)	(262,517)	(50,000)
Total other financing sources (uses)	0	0	0	0	0	0	0	0	382,731
NET CHANGES IN FUND BALANCES	737,958	(18,266)	(108,411)	(427,978)	(222,904)	(472,603)	(512,204)	1,496,123	587,138
FUND BALANCES AT BEGINNING OF YEAR	1,223,449	1,729,832	351,975	1,045,741	691,965	3,428,918	8,471,880	6,975,757	6,388,619
FUND BALANCES AT END OF YEAR	$ 1,961,407	$ 1,711,566	$ 243,564	$ 617,763	$ 469,061	$ 2,956,315	$ 7,959,676	$ 8,471,880	$ 6,975,757

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CLEARWATER COUNTY, STATE OF IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

	2022	Prior Year 2021	Prior Year 2020
Net changes in fund balances - total Governmental Funds	$ (512,204)	$ 1,496,123	$ 587,138
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays to purchase or build capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation:			
Current year capital outlay		2,484,747	762,304
Current year depreciation		(1,150,080)	(1,131,997)
Book basis on capital assets disposed during the year		(28,418)	(17,204)
Amounts borrowed on long-term debt are reported in the governmental funds as other financing sources. Amounts repaid on long-term debt are reported in the governmental funds as expenditures. However, for governmental activities, the borrowing and repayment of funds is reflected as outstanding long-term debt:			
Borrowed under capital lease			(382,731)
Current year repayment of long-term debt	516,017	61,383	79,022
Current year compensated absences	(322,281)	(281,135)	(170,478)
Prior year compensated absences	281,135	170,478	166,532
Net pension liability and the related deferred outflows and deferred inflows are not considered available for the governmental funds in the current year.			
Current year net pension liability, deferred outflows, and deferred inflows	(753,347)	562,000	(423,000)
Some amounts receivable will not be collected for several months after the fiscal year-ends, and they are not considered available revenues in the governmental funds. Instead, they are counted as unavailable tax revenues. They are, however, recorded as revenues in the statement of activities:			
Current year receivables	530,476	559,707	397,628
Prior year receivables	(559,707)	(397,628)	(279,675)
Change in net position - Governmental Activities	$ (819,911)	$ 3,477,177	$ (412,461)

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CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
September 30, 2022

	Private-Purpose Trusts	Custodial Funds
ASSETS		
Cash and investments	$ 32,015	$ 866,887
Property taxes receivable		307,616
Intergovernmental receivable		92,767
Total assets	32,015	1,267,270
LIABILITIES		
Current liabilities		
Warrants payable		115,066
Held in trust for other governments		404,284
Held in trust for individuals		747,920
Total liabilities	0	1,267,270
NET POSITION		
Held in trust for Clearwater Valley Hospital and the State of Idaho	$ 32,015	$ 0

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See accompanying notes

CLEARWATER COUNTY, STATE OF IDAHO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
Year Ended September 30, 2022

	Private-Purpose Trusts	Custodial Funds
ADDITIONS		
Property taxes		$ 5,965,852
Licenses and permits		826,803
Intergovernmental revenue		1,817,837
Charges for services		4,026
Fines and penalties		97,305
Other receipts		184,010
Refunds and reimbursements	$ 169,698	
Total additions	169,698	8,895,833
DEDUCTIONS		
Disbursed for beneficiaries	144,548	8,895,833
Total deductions	144,548	8,895,833
Change in net position	25,150	0
NET POSITION AT BEGINNING OF YEAR	6,865	
NET POSITION AT END OF YEAR	$ 32,015	$ 0

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See accompanying notes

1. SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity. Clearwater County was formed February 27, 1911, and is headquartered in Orofino, Idaho. The County operates under a commissioner form of government, with supervision of various departments by elected officials. Clearwater County provides the following services: public safety, sanitation, health and welfare, road and bridges, planning and zoning, and tax assessment and collection.

Component Units. The County has developed criteria to determine whether outside agencies with activities, which benefit the citizens of the County, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the County (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval of assets, etc.). Blended component units, although legally separate entities, are, in substance, part of the County's operations.

In conformity with GAAP, the financial statements of the Orofino Celebrations, Inc., (Fair Association) have been included in these financial statements as a blended component unit of Clearwater County. The Fair Association is responsible for conducting the County Fair on behalf of Clearwater County. For financial statement purposes, the Fair Association is reported as a special revenue fund of Clearwater County. These financial statements include the activity for the Fair Association for the year ended September 30, 2022.

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

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Measurement Focus and Basis of Accounting. The accounting policies of Clearwater County conform to United States generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County uses the following two bases of accounting in these financial statements:

Economic Resources Measurement Focus and Accrual Basis of Accounting

Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued).

Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting

Under this measurement focus, revenues are recognized when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 30 days after year-end. A 60-day availability period is used for revenue recognition for all other governmental fund revenues. Property taxes, state sales taxes, highway user's revenue, state revenue sharing, and interest are considered to be susceptible to accrual.

The County reports unearned revenue in its Fund Financial Statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

Restricted Resources. Program expenses are allocated to restricted program revenue first and then to the next highest level of restricted net position/fund balances when both restricted and unrestricted resources are available.

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB No. 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB No. 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted Includes amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed Includes amounts that can only be used for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

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1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted Resources (Continued).

Assigned Includes amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

County-Wide Financial Statements. The County-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The statement of net position and the statement of activities display information about the overall County except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements reflect only governmental activities of the County since there are no "business-type activities" within the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different functions of the County. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Program Revenue
The Statement of Activities reflects all restricted federal and state grants as program revenue, as well as all charges to County patrons for licenses, solid waste collections, and charges to other taxing entities for services such as law enforcement and jail services.

Fund Financial Statements. The Fund financial statements provide information about the County's fund categories. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All remaining funds are aggregated and reported as non-major funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Governmental Funds
Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The County reports the following major governmental funds:

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1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued).

Governmental Funds (Continued)

- General Fund. This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

- Road and Bridge. The "Road and Bridge Fund" is responsible for the construction and maintenance of County roads within the unincorporated areas of the County. The County Commissioners serve as the Highway District Commissioners. This fund is one of two highway districts in the County. The second highway district is a separate taxing district not included in these financial statements.

- Ambulance Fund. The "Ambulance Fund" provides funding for the emergency and non-emergency pre-hospital care and medical transfers to other facilities, when requested, for all persons in the district.

- Justice Fund. The "Justice Fund" provides funding for the operations of the offices of the clerk of the district court; the county sheriff's department; the prosecuting attorney; and operations of the county jail.

- Contingency Fund. The "Contingency Fund" is used to save for future expenditures.

Fiduciary Funds. The County reports two types of fiduciary funds: Private purpose trusts and Custodial funds.

The private purpose trusts are used to account for trusts where the contributions and earnings will benefit County employees. These revenues are not available to finance County operations. All private purpose trusts are accounted for using the economic resources measurement focus and the accrual basis of accounting.

The custodial funds are used to account for monies collected and held on behalf of the State of Idaho, other taxing districts, and amounts held by County departments for individuals in fulfilling their public duties. Custodial funds are accounted for using the economic resources measurement focus and the accrual basis of accounting.

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1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates. The County uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that the County uses.

Reclassifications. Certain reclassifications have been made to prior year balances in order to conform to the current year presentation.

Basis of Presentation.

Cash and Investments

Cash and investments include amounts in demand deposits as well as short-term investments in cash instruments. Statutes authorize the County to invest in obligations of the State of Idaho and its agencies, U.S. Treasury and U.S. agencies, local improvement County bonds, repurchase agreements, tax and revenue anticipation bonds and notes, and the State Treasurer's Local Government Investment Pool.

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Deposits in the State Treasurer's Local Government Investment Pool are stated at fair value, which is the same as the value of the pool shares. The Idaho State Treasurer oversees the Local Government Investment Pool under the Joint Exercises of Power provisions of *Idaho Code*. The State Treasurer combines deposits from all governmental entities in the State, which participate in the Pool and purchases the following types of investments:

Local Certificates of Deposit
Repurchase Agreements
U.S. Government Securities

The entities participating in the Pool own a percentage of each investment held. This percentage is calculated by dividing the individual entity's deposits by the total deposits held in the pool. The purpose of this is to:

Increase the overall rate of return.
Reduce the risk of default.
Place each entity under the FDIC and SLIC limits of $250,000.

Investments held at year-end are disclosed in Note 3.

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued).

Inventories

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. The balance of governmental fund inventories is considered immaterial at year-end.

Capital Assets

Capital assets are long-lived assets of the County as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The County records all capital assets at their original cost. Assets acquired prior to 2003 are recorded at their estimated original cost. Interest is capitalized on capital assets during the construction period.

The County capitalizes equipment with an original unit cost of $3,000 or more and an expected life of more than 3 years. The County capitalizes property improvements with an original cost of $10,000 or more that is expected to extend the property life by 10 years or more. Equipment with an original unit cost of between $200 and $3,000 is not capitalized for depreciation purposes, but is recorded for inventory tracking purposes only.

The County has not capitalized its infrastructure acquired prior to 2003. Significant infrastructure includes County roads, bridges, and Dent Bridge. After October 1, 2003, the County capitalizes road improvements with an original cost of $3,000 or more that is expected to extend the property life by 3 years or more.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings - 30 years; vehicles - 7 years; machinery and equipment - 10 years; computer equipment - 3 years; road construction - 30 years; road overlays - 15 years; road seal-coating - 7 years.

Property Taxes. The County levies property taxes for the County and all taxing districts within the County in November and the taxes are payable on December 20 and June 20 following the levy date. The taxes are distributed to taxing districts in the month following collection. The taxes are delinquent and a lien is filed the day following the due dates. A tax deed is issued on property three years from the date of delinquency.

Budgets. Annual appropriated budgets are adopted for all Governmental Funds other than the Fair Association. All appropriations, other than appropriations for uncompleted improvements in progress of construction, lapse at the end of the fiscal year.

Encumbrances. The County does not incorporate encumbrances as an extension of the formal budgetary accounting system. Encumbrances outstanding at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities.

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1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions. For purposes of measuring the net pension liability, asset, and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by PERSI. 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.

Compensated Absences. Accumulated paid time off, and compensatory time are reported as liabilities of the County. Upon termination, an employee is reimbursed for accumulated paid time off up to a maximum of 380 hours and accumulated compensatory time up to a maximum of 240 hours for regular employees or 480 hours for POST certified law enforcement in full.

Deferred Outflow/Inflows of Resources. The County reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide statement of net position. Deferred outflows of resources reported in this year's government-wide financial statements include amounts related to the County's participation in PERSI as outlined in Note 13 – Defined Benefit Pension Plan. No deferred outflows of resources affect the fund financial statements in the current year.

The County reports increases in net assets that relate to future periods as deferred inflows in a separate section of the County-wide statement of net position and the County governmental fund balance sheet. Deferred inflows of resources reported in this year's government-wide financial statements include amounts related to the County's participation in PERSI as outlined in Note 13 – Defined Benefit Pension Plan. Deferred inflows of resources reported in the fund financial statements include property tax and receivables that are not collected for 60 days after year-end and are not considered available to pay current year bills under the modified accrual basis of accounting.

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2. LEGAL COMPLIANCE - BUDGETS

On or before the first Monday in August, the County Auditor, acting as budget officer, submits a proposed budget to the County Commissioners. When the Commissioners have agreed upon a tentative appropriation, the budget officer shall publish a notice of the tentative appropriation not later than the third week in August.

On the Tuesday following the first Monday in September, the Board of County Commissioners holds public hearings and upon the conclusion of those hearings, determines the amount of the budget. The amount of the budget shall be no greater than the amount of the tentative appropriation, and the amount to be raised from property taxes shall not be greater than the amount advertised.

The County budgets revenue on a comprehensive basis other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received.

The County adopts annual appropriated budgets for the general, special revenue, and debt service funds other than the Fair Association. All appropriations, other than appropriations for uncompleted improvements in progress of construction, lapse at the end of the year.

2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

Expenditures may not exceed appropriations at the fund level. The budget is further broken down into the classifications of (1) salaries and wages and (2) all other expenditures.

Supplemental Appropriations. The County Commissioners may adjust the budget during the year to reflect the receipt of unscheduled revenue provided that there shall be no increase in anticipated property taxes. The annual budget procedure shall be complied with as nearly as practical before the budget may be adjusted. There were no supplemental appropriations during the current fiscal year.

Fund Transfers. There were transfers to pay operating expenses that were anticipated in the original budget at September 30, 2022, in the amount of $521,120.

Deficit Fund Balance. There were no funds with a deficit fund balance at September 30, 2022.

3. CASH AND INVESTMENTS

Cash and Investment policies are disclosed in Note 1.

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Cash. At year-end, the carrying amount of the County's deposits (checking and savings) was $7,314,705 for Governmental Activities, $32,015 for Private Purpose Trusts, and $866,887 for Custodial funds. The bank balance was $8,857,653. Of the bank balance, $666,973 was considered covered by federal depository insurance. Banner Bank has fully guaranteed and collateralized the bank balance of $6,379,942 under an irrevocable standby letter of credit with the Federal Home Loan Bank of Seattle. The County had $1,810,738 in excess of the FDIC insured and bank collateralized limits.

Investments. At year-end, the components of the County's investments were:

Idaho State Treasurer's Local Government Investment Pool	$ 656,551

Interest Rate Risk
Interest rate risk is the risk that changes in interest rate will reduce the value of the County's investments. The County does not have a policy regarding interest rate risk.

Custodial Risk
Custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All investments are held in the County's name.

Credit Risk
Credit risk is the risk that a borrower will fail to repay principal and interest in a timely manner.

Concentration of Credit Risk
The County has no policy on the amount they may invest in any one issuer.

4. PROPERTY TAXES

Property taxes are levied in November and payable on December 20 and June 20 following the levy date. The taxes are delinquent the day following the due dates. A lien is filed on property three years from the date of delinquency.

Details of property tax levies for all County funds (including the County general road fund and ambulance district) are as follows:

County Assessed Market Value for Tax Purposes

	Total Market Valuation Before Exemptions	All County Levies	Tax Charge
2021	$ 947,864,456	0.004878963	$ 3,680,692
2020	887,394,263	0.004825132	3,521,959
2019	845,697,660	0.004859472	3,387,430
2018	813,438,538	0.004991731	3,340,064
2017	746,814,140	0.005214798	3,211,672
2016	728,479,426	0.005151374	3,106,439
2015	710,824,553	0.005077322	2,998,285
2014	683,148,638	0.004947273	2,803,420
2013	684,166,496	0.004775955	2,657,649
2012	705,935,497	0.004535145	2,644,447

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5. ACCOUNTS RECEIVABLE

Details of accounts receivable at September 30, 2022, are as follows:

State of Idaho sales tax	$ 414,064
State of Idaho Highway Users Tax	201,701
State of Idaho, other grants	274,753
Court Fees	51,219
Federal government agencies, Sheriff's deputy agreements	31,896
Ambulance billings to individuals, Medicaid, and insurance companies	273,606
Allowance for uncollectible accounts	(59,308)
Other	10
	$ 1,187,941
Accounts receivable, governmental funds	$ 1,095,174
Accounts receivable, custodial funds	92,767
	$ 1,187,941

6. CAPITAL ASSETS

A summary of changes in governmental activities capital assets follows:

	10/1/2021	Additions	Deletions	Balance 9/30/2022
Capital assets				
Buildings	$ 7,779,461	$ 292,029	$ (180,000)	$ 7,891,490
Roads	19,791,472	1,689,439		21,480,911
Equipment	2,865,236	180,982	0	3,046,218
Heavy equipment	2,346,600	5,350		2,351,950
Vehicles	2,876,149	316,947	(105,537)	3,087,559
CV Hospital	6,475,858			6,475,858
	$42,134,776	$2,484,747	$ (285,537)	44,333,986
Accumulated depreciation				
Buildings	$ 6,437,706	$ 75,242	$ (180,000)	6,332,948
Roads	7,927,612	571,496		8,499,108
Equipment	2,222,097	202,553		2,424,650
Heavy equipment	1,737,732	109,003		1,846,735
Vehicles	2,176,959	131,786	(77,119)	2,231,626
CV Hospital	5,393,300	60,000		5,453,300
	$25,895,406	$1,150,080	$ (257,119)	26,788,367
Governmental activities, net capital assets				$17,545,619

Depreciation was charged to the following functions in the statement of activities:

Governmental functions-unallocated	$ 1,150,080

7. LONG-TERM OBLIGATIONS

Capital Lease. The County purchased in 2017 through a capital lease agreement a 2017 Caterpillar 140 Motor Grader in the original amount of $322,702. The lease is payable in annual installments of $33,053 for 4 years with a final payment of $228,053 in the 5th year, with an interest rate of 2.718 percent.

The County purchased in 2020 through a capital lease agreement a 2002 Caterpillar 143 Motor Grader in the original amount of $95,400. The lease is payable in annual installments of $22,008 for 2 years with an initial payment of $53,500 in the 1st year, with an interest rate of 3.349 percent.

The County purchased in 2020 through a capital lease agreement a 2020 Caterpillar 160 Motor Grader in the original amount of $287,331. The lease is payable in annual installments of $24,090 for 4 years with a final payment of $234,088 in the 5th year, with an interest rate of 3.35 percent.

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7. LONG-TERM OBLIGATIONS (CONTINUED)

Compensated Absences. The County provides paid time off benefits ranging from 8 hours to 22 hours per month to full-time employees. Benefits are prorated for part-time employees. The maximum accumulated vacation benefit is 380 hours. Unused paid time off is paid to employees upon termination of employment.

The County allows the use of compensation time to employees in lieu of overtime pay. Compensation time may be used as additional paid time off or is paid to employees upon termination of employment.

Changes in Long-term Debt. The following is a summary of changes in long-term debt for the year ended September 30, 2022:

	10/1/2021	Additions	Reductions	9/30/2022	Due Within One Year
Compensated Absences					
Paid-Time Off		$ 27,594		$ 238,201	$ 238,201
Compensatory time	70,528	13,552		84,080	84,080
Total compensated absences	281,135	41,146	0	322,281	322,281
Capital leases	516,017		(516,017)	0	0
	$ 797,152	$ 41,146	$ (516,017)	$ 322,281	$ 322,281

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8. SEGMENT INFORMATION - ENTERPRISE FUND

Effective March 1, 2015, the County entered into a lease with Essentia Community Hospitals and Clinics (ECHC) for the continued operation of the Clearwater Valley Hospital. The terms of the new lease call for a 20-year lease for the hospital location and a 5-year lease for the medical park with renewal options. Rent amounts to $1,500 per month for the hospital and $3,000 per month for the medical park. The medical park lease is set to increase 2.5 percent each year.

9. BUDGETARY REPORTING BASIS RECONCILIATION TO GAAP

The budget-to-actual financial statements in this report are based on the County's legally adopted budget, which is adopted on a comprehensive basis other than United States generally accepted accounting principles (GAAP). On the budgetary basis, the County records intergovernmental revenues only when received and records property tax revenues when levied.

10. FUND BALANCE AND DESIGNATIONS

Assigned Fund Balance. The fund balances of certain individual funds are assigned for particular purposes by the governing body including the following:

- ***Accounting Accruals.*** *Idaho Code* authorizes counties to accumulate and budget fund balances sufficient to maintain County operations on a cash basis. The fund balance designated for accounting accruals is that portion of the fund balance that is not available to the County on the budgetary basis of accounting.

  Approximately 32 percent of total County revenue is received through property tax collections, which are available to the County in January and July. A substantial portion of the unassigned fund balances are used to finance operations between property tax collections.

- ***Special Revenue.*** The fund balance has been assigned for special revenue purposes for that fund.

Unassigned Fund Balance. The fund balance has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

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11. RISK MANAGEMENT

The County is a member of the Idaho County Reciprocal Management Program (ICRMP). ICRMP is an all-lines aggregate insurance program providing liability, property, and casualty insurance coverage to Idaho's counties and other political subdivisions on a voluntary participation basis. ICRMP assumes or reinsures all risk for covered claims. Participants are charged an annual insurance premium with no additional assessments for losses.

The general insurance limits are as follows:

General liability	$500,000 per claim
Property damage	Replacement cost coverage with a $1,500 deductible.
Automobile liability	$500,000 per claim
Errors and omissions liability	$500,000 per claim
Crime insurance and bonding	$500,000 per claim
Machinery	Replacement cost coverage with a $1,500 deductible.

The County's unemployment is self-insured with the State of Idaho.

12. 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. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are available only for payment of benefits to plan participants and their beneficiaries. Accordingly, the Plan assets are not reflected in the County's financial statements.

13. DEFINED BENEFIT PENSION PLAN

Plan Description. The County contributes to the Base Plan, which is a cost-sharing, multiple-employer, defined benefit pension plan administered by the Public Employee Retirement System of Idaho (PERSI) 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.

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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 for retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based upon members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with 5 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 classifications. The annual service retirement allowance for each month of credited service is 2.0 percent (2.3 percent 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 percent minimum cost of living increase per year provided the *Consumer Price Index* increases 1 percent or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the *Consumer Price Index* movement or 6 percent, whichever is less; however, any amount above the 1 percent 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.

13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Member and Employer Contributions (Continued). The contribution rates for employees are set by statute at 60 percent of the employer rate for general employees and 74 percent for police and firefighters. As of September 30, 2022, it was 7.16 percent for general employees and 9.13 percent for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.94 percent for general employees and 12.28 percent for police and firefighters. The County contributions required and paid were $548,426, $471,686 and $456,380 for the three years ended September 30, 2022, 2021, and 2020, respectively.

Pension Liabilities, Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2022, the County reported an liability of $4,500,258 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 employers. At June 30, 2022, the County's proportion was .11425575 percent.

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For the year ended September 30, 2022, the County recognized a net change in pension expense of $(753,347). 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
Employer contributions made subsequent to the measurement date	$ 134,000	
Differences between expected and actual experience	$ 494,864	$ 20,086
Changes in assumptions or other inputs	$ 733,677	
Net difference between projected and actual earnings on pension plan investments	$ 1,035,456	

Deferred out flows of resources in the amount of $134,000 related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as an increase of the net pension liability in the year ending September 30, 2023.

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

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

2021	$ 536,601
2022	582,532
2023	269,420
2024	855,358

13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions. Valuations are based upon 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. PERSI amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period 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 including inflation	3.05%
Investment rate of return	6.35%, net of pension plan investment expense
Cost of Living Adjustments (COLA)	1.00%

Several different sets of mortality rates are used in the valuation for contributing members, service retirement members, and beneficiaries. These rates were adopted for the valuation dated July 1, 2022.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries – Male	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries – Female	Pub-2010 General Tables, increased 21%
Fire & Police – Male	Pub-2010 Safety Tables, increased 21%
Fire & Police – Female	Pub-2010 Safety Tables, increased 26%
Disabled Members – Male	Pub-2010 Disabled Tables, increased 38%
Disabled Members – Female	Pub-2010 Disabled Tables, increased 36%

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

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach, which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers, and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of the 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.

13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued).

CAPITAL MARKET ASSUMPTIONS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	(0.25%)
TIPS	10%	(0.30%)
Real Estate	8%	3.75%
Private Equity	8%	6.00%

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Discount Rate. The discount rate used to measure the total pension liability was 6.35 percent. 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 plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
County's proportionate share of the net pension liability	$7,942,514	$4,500,258	$1,682,860

13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

14. OTHER POST-EMPLOYMENT BENEFITS

The County does not provide benefits to retired employees other than retirement benefits funded through the Public Employee Retirement System of Idaho. However, retired employees can remain on the County's insurance policy after retirement if the retired employee pays the monthly cost. This arrangement is referred to as an "implicit subsidy" since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. The estimated amount of this implicit subsidy is considered immaterial to these financial statements.

15. CONTINGENT LIABILITIES

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

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the County expects that none of these matters fall outside of the umbrella of the County's insurance policy.

16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 29, 2024, the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

CLEARWATER COUNTY, STATE OF IDAHO

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	$ 1,482,254	$ 1,482,254	$ 1,511,820	$ 29,566
Other revenues	850,509	850,509	1,699,325	848,816
Total revenues	2,332,763	2,332,763	3,211,145	878,382
EXPENDITURES				
Salaries and wages	1,475,714	1,475,714	1,266,504	209,210
Other expenditures	1,805,879	1,805,879	1,231,411	574,468
Total expenditures	3,281,593	3,281,593	2,497,915	783,678
NET CHANGE IN FUND BALANCE	(948,830)	(948,830)	713,230	1,662,060
FUND BALANCE AT BEGINNING OF YEAR	948,830	948,830	1,147,886	199,056
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 1,861,116	$ 1,861,116

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The County budgets revenue on a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received.

Revenues on GAAP Basis	$ 3,235,873
Accrued intergovernmental revenue	(149,333)
Deferred property tax revenue	49,042
Prior year accrued intergovernmental revenue	116,166
Prior year deferred property tax revenue	(40,603)
Revenues on Budgetary Basis	$ 3,211,145

CLEARWATER COUNTY, STATE OF IDAHO

BUDGETARY COMPARISON SCHEDULE -
ROAD AND BRIDGE
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes			$ 2,551	$ 2,551
Other revenues	$ 1,506,651	$ 1,506,651	2,229,568	722,917
Total revenues	1,506,651	1,506,651	2,232,119	725,468
EXPENDITURES				
Other expenditures	2,492,083	2,492,083	2,232,746	259,337
Total expenditures	2,492,083	2,492,083	2,232,746	259,337
NET CHANGE IN FUND BALANCE	(985,432)	(985,432)	(627)	984,805
FUND BALANCE AT BEGINNING OF YEAR	985,432	985,432	1,510,492	525,060
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 1,509,865	$ 1,509,865

The County budgets revenue on a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received.

Revenues on GAAP Basis	$ 2,214,480
Accrued intergovernmental revenue	(201,701)
Prior year accrued intergovernmental revenue	219,340
Revenues on Budgetary Basis	$ 2,232,119

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CLEARWATER COUNTY, STATE OF IDAHO

BUDGETARY COMPARISON SCHEDULE -
AMBULANCE
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	$ 145,878	$ 145,878	$ 150,014	$ 4,136
Other revenues	538,751	538,751	456,850	(81,901)
Total revenues	684,629	684,629	606,864	(77,765)
EXPENDITURES				
Salaries and wages	345,000	345,000	359,422	(14,422)
Other expenditures	602,210	602,210	355,902	246,308
Total expenditures	947,210	947,210	715,324	231,886
NET CHANGE IN FUND BALANCE	(262,581)	(262,581)	(108,460)	154,121
FUND BALANCE AT BEGINNING OF YEAR	262,581	262,581	350,811	88,230
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 242,351	$ 242,351

The County budgets revenue on a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received.

Revenues on GAAP Basis	$ 606,913
Accrued intergovernmental revenue	(220,564)
Deferred property tax revenue	219,351
Prior year accrued intergovernmental revenue	214,460
Prior year deferred property tax revenue	(213,296)
Revenues on Budgetary Basis	$ 606,864

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CLEARWATER COUNTY, STATE OF IDAHO

BUDGETARY COMPARISON SCHEDULE -
JUSTICE
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	$ 1,459,485	$ 1,459,485	$ 1,495,786	$ 36,301
Other revenues	1,771,042	1,771,042	1,225,295	(545,747)
Total revenues	3,230,527	3,230,527	2,721,081	(509,446)
EXPENDITURES				
Salaries and wages	2,008,980	2,008,980	1,788,685	220,295
Other expenditures	1,839,398	1,839,398	1,341,915	497,483
Total expenditures	3,848,378	3,848,378	3,130,600	717,778
NET CHANGE IN FUND BALANCE	(617,851)	(617,851)	(409,519)	208,332
FUND BALANCE AT BEGINNING OF YEAR	617,851	617,851	865,686	247,835
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 456,167	$ 456,167

The County budgets revenue on a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received.

Revenues on GAAP Basis	$ 2,702,622
Accrued intergovernmental revenue	(214,251)
Deferred property tax revenue	52,655
Prior year accrued intergovernmental revenue	230,779
Prior year deferred property tax revenue	(50,724)
Revenues on Budgetary Basis	$ 2,721,081

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CLEARWATER COUNTY, STATE OF IDAHO

BUDGETARY COMPARISON SCHEDULE -
CONTINGENCY
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Other revenues	$ 18,000	$ 18,000	$ 16,500	$ (1,500)
Total revenues	18,000	18,000	16,500	(1,500)
EXPENDITURES				
Other expenditures	709,965	709,965	239,404	470,561
Total expenditures	709,965	709,965	239,404	470,561
NET CHANGE IN FUND BALANCE	(691,965)	(691,965)	(222,904)	469,061
FUND BALANCE AT BEGINNING OF YEAR	691,965	691,965	691,965	0
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 469,061	$ 469,061

The County budgets revenue on a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). Property tax revenues are budgeted when levied. Intergovernmental revenue is recognized only when received. Interest revenue is recognized when received.

Revenues on GAAP Basis	$ 16,500
Revenues on Budgetary Basis	$ 16,500

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CLEARWATER COUNTY, STATE OF IDAHO

SCHEDULE OF PENSION FUNDING

SCHEDULE OF THE DISTRICT'S SHARE OF NET PENSION ASSET AND LIABILITY - PERSI BASE PLAN
Data reported is measured as of June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Employer's portion of the net pension (asset) liability	0.11425575%	0.10422913%	0.10699670%	0.10778880%	0.10912810%	0.10553220%	0.10353250%	0.10754770%	0.10699330%	(1)
Employer's proportionate share of the net pension (asset) liability	$ 4,500,258	$ (82,000)	$ 2,485,000	$ 1,230,000	$ 1,610,000	$ 1,659,000	$ 2,098,800	$ 1,416,200	$ 787,600	(1)
Employer's covered payroll	4,577,428	3,912,756	3,791,054	3,796,400	3,527,400	3,397,700	3,145,400	2,984,500	2,982,900	(1)
Employer's proportionate share of the net pension (asset) liability as a percentage of its covered payroll	98%	-2%	66%	32%	46%	49%	67%	47%	26%	(1)
Plan fiduciary net position as a percentage of the total pension liability	83%	100%	88%	94%	92%	91%	87%	91%	95%	(1)

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS TO PENSION PLANS - PERSI BASE PLAN
Data reported is measured as of September 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contribution	$ 548,426	$ 471,686	$ 456,380	$ 429,756	$ 399,306	$ 384,614	$ 356,058	$ 337,840	$ 337,668	$ 314,136
Contributions in relation to the statutorily required contribution	548,426	471,686	456,380	429,756	399,306	384,614	356,058	337,840	337,668	314,136
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	4,577,428	3,912,756	3,791,054	3,796,400	3,527,400	3,397,700	3,145,400	2,984,500	2,982,900	3,023,400
Contributions as a percentage of covered payroll	11.98%	12.06%	12.04%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	10.39%

(1) PERSI has not provided calculations for years prior to implementation of GASB Statement No. 68.

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SUPPLEMENTARY INFORMATION

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - GAAP BASIS
September 30, 2022

	General	Road and Bridge	Ambulance	Consolidated Elections	District Court	County Fair	Justice	Drug Investigation	Court Interlock
ASSETS									
Cash and investments	$ 1,849,419	$ 1,749,635	$ 251,137	$ 167,378	$ 273,836	$ 18,160	$ 462,509	$ 29,989	$ 2,368
Taxes receivable	57,574		5,925		2,468	879	61,814		
Intergovernmental receivable	149,333	201,701	220,564		44,911		214,251	81	57
Total assets	$ 2,056,326	$ 1,951,336	$ 477,626	$ 167,378	$ 321,215	$ 19,039	$ 738,574	$ 30,070	$ 2,425
LIABILITIES AND FUND BALANCES									
Warrants payable	$ 45,877	$ 239,770	$ 14,711	$ 1,773	$ 4,208	$ 18,160	$ 68,156		
Total liabilities	45,877	239,770	14,711	1,773	4,208	18,160	68,156	$ 0	$ 0
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	49,042		219,351		2,112	752	52,655		
Total deferred inflows of resources	49,042	0	219,351	0	2,112	752	52,655	0	0
FUND BALANCES									
Assigned for accounting accruals	100,291	201,701	1,213		42,799		161,596	81	57
Assigned for special revenue		1,509,865	242,351	165,605	272,096	127	456,167	29,989	2,368
Unassigned	1,861,116								
Total fund balances	1,961,407	1,711,566	243,564	165,605	314,895	127	617,763	30,070	2,425
Total liabilities and fund balances	$ 2,056,326	$ 1,951,336	$ 477,626	$ 167,378	$ 321,215	$ 19,039	$ 738,574	$ 30,070	$ 2,425

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - GAAP BASIS
September 30, 2022

	Health District	Historical Society	Court Facilities	Drug Court	Social Services	Junior College	Parks	Predatory Animals	Reappraisal
ASSETS									
Cash and investments	$ 61,474	$ 1,836	$ 17,581	$ 51,156	$ 487,836	$ 15,925	$ 10,780	$ 1,045	$ 166,049
Taxes receivable	4,528	764			7,232		221	117	6,085
Intergovernmental receivable			400	2,718	1,182				
Total assets	$ 66,002	$ 2,600	$ 17,981	$ 53,874	$ 496,250	$ 15,925	$ 11,001	$ 1,162	$ 172,134
LIABILITIES AND FUND BALANCES									
Warrants payable				$ 79	$ 25,564		$ 617		$ 286
Total liabilities	$ 0	$ 0	$ 0	79	25,564	$ 0	617	$ 0	286
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	3,867	657			6,145		192	102	5,187
Total deferred inflows of resources	3,867	657	0	0	6,145	0	192	102	5,187
FUND BALANCES									
Assigned for accounting accruals			400	2,718					
Assigned for special revenue	62,135	1,943	17,581	51,077	464,541	15,925	10,192	1,060	166,661
Unassigned									
Total fund balances	62,135	1,943	17,981	53,795	464,541	15,925	10,192	1,060	166,661
Total liabilities and fund balances	$ 66,002	$ 2,600	$ 17,981	$ 53,874	$ 496,250	$ 15,925	$ 11,001	$ 1,162	$ 172,134

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - GAAP BASIS
September 30, 2022

	Enhanced 911	Solid Waste	Current Expense Tort	Noxious Weed	Snowmobile	County Vessel	Sunnyside Complex Fire
ASSETS							
Cash and investments	$ 24,541	$ 350,772	$ 53,736	$ 38,458	$ 21,426	$ 74,560	$ 45,292
Taxes receivable		71,538	3,045	5,771			
Intergovernmental receivable		197					
Total assets	$ 24,541	$ 422,507	$ 56,781	$ 44,229	$ 21,426	$ 74,560	$ 45,292
LIABILITIES AND FUND BALANCES							
Warrants payable	$ 276	$ 52,990		$ 2,781		$ 1,899	
Total liabilities	276	52,990	$ 0	2,781	$ 0	1,899	$ 0
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue		60,354	2,599	4,921			
Total deferred inflows of resources	0	60,354	2,599	4,921	0	0	0
FUND BALANCES							
Assigned for accounting accruals							
Assigned for special revenue	24,265	309,163	54,182	36,527	21,426	72,661	45,292
Unassigned							
Total fund balances	24,265	309,163	54,182	36,527	21,426	72,661	45,292
Total liabilities and fund balances	$ 24,541	$ 422,507	$ 56,781	$ 44,229	$ 21,426	$ 74,560	$ 45,292

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET - GAAP BASIS
September 30, 2022

	American Rescue Plan	Capital Trust	Dent Bridge Maintenance	Grants	Contingency Fund	Community Guardians	American Recovery	Fair Association	Total
ASSETS									
Cash and investments	$ 35,995	$ 231,352	$ 268,385	$ 181,793	$ 708,465	$ 927	$ 279,616	$ 37,825	$ 7,971,256
Taxes receivable									227,961
Intergovernmental receivable				259,779					1,095,174
Total assets	$ 35,995	$ 231,352	$ 268,385	$ 441,572	$ 708,465	$ 927	$ 279,616	$ 37,825	$ 9,294,391
LIABILITIES AND FUND BALANCES									
Warrants payable	35,995	51,166	$ 53	$ 474	239,404				$ 804,239
Total liabilities	$ 35,995	$ 51,166	53	474	$ 239,404	$ 0	$ 0	$ 0	804,239
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue				122,540					530,476
Total deferred inflows of resources	0	0	0	122,540	0	0	0	0	530,476
FUND BALANCES									
Assigned for accounting accruals				137,239					648,095
Assigned for special revenue	0	180,186	268,332	181,319	469,061	927	279,616	37,825	5,450,465
Unassigned									1,861,116
Total fund balances	0	180,186	268,332	318,558	469,061	927	279,616	37,825	7,959,676
Total liabilities and fund balances	$ 35,995	$ 231,352	$ 268,385	$ 441,572	$ 708,465	$ 927	$ 279,616	$ 37,825	$ 9,294,391

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GAAP BASIS
Year Ended September 30, 2022

	General	Road and Bridge	Ambulance	Consolidated Elections	District Court	County Fair	Justice	Drug Investigative	Court Interlock
REVENUES									
Property taxes	$ 1,503,381	$ 2,551	$ 149,840		$ 49,591	$ 17,808	$ 1,493,855		
Licenses and permits	198,581		2,533				25,839		
Intergovernmental revenue	1,451,107	2,173,339	25,830		164,766	160	817,622		
Charges for services	76,413	37,297	425,324				249,560		
Interest and rent	2,321		51						
Fines and penalties	732				35,863		60,036		
Other revenue	3,338	1,293	3,335	$ 64,433	338		55,710	$ 1,354	$ 447
Total revenues	3,235,873	2,214,480	606,913	64,433	250,558	17,968	2,702,622	1,354	447
EXPENDITURES									
General government	2,172,382			112,705	282,649				
Public safety	243,819		715,324				3,130,600		1,061
Public works		2,232,746							
Health and welfare									
Culture and recreation						18,350			
Other	81,714								
Total expenditures	2,497,915	2,232,746	715,324	112,705	282,649	18,350	3,130,600	0	1,061
OTHER FINANCING SOURCES (USES)									
Operating transfers in									
Operating transfers out									
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
NET CHANGES IN FUND BALANCES	737,958	(18,266)	(108,411)	(48,272)	(32,091)	(382)	(427,978)	1,354	(614)
FUND BALANCES AT BEGINNING OF YEAR	1,223,449	1,729,832	351,975	213,877	346,986	509	1,045,741	28,716	3,039
FUND BALANCES AT END OF YEAR	$ 1,961,407	$ 1,711,566	$ 243,564	$ 165,605	$ 314,895	$ 127	$ 617,763	$ 30,070	$ 2,425

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GAAP BASIS
Year Ended September 30, 2022

	Health District	Historical Society	Court Facilities	Drug Court	Social Services	Junior College	Parks	Predatory Animals	Reappraisal
REVENUES									
Property taxes	$ 131,785	$ 19,522			$ 131,948		$ 5,685	$ 2,886	$ 147,476
Licenses and permits									
Intergovernmental revenue	1,254	183		$ 5,000	1,151		53	27	1,363
Charges for services									
Interest and rent									
Fines and penalties			$ 2,440						
Other revenue				59,565	163,423		72	25	23
Total revenues	133,039	19,705	2,440	64,565	296,522	$ 0	5,810	2,938	148,862
EXPENDITURES									
General government									117,917
Public safety				61,791					
Public works									
Health and welfare	91,613				264,530			3,000	
Culture and recreation		20,000				450	6,338		
Other									
Total expenditures	91,613	20,000	0	61,791	264,530	450	6,338	3,000	117,917
OTHER FINANCING SOURCES (USES)									
Operating transfers in									
Operating transfers out									
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
NET CHANGES IN FUND BALANCES	41,426	(295)	2,440	2,774	31,992	(450)	(528)	(62)	30,945
FUND BALANCES AT BEGINNING OF YEAR	20,709	2,238	15,541	51,021	432,549	16,375	10,720	1,122	135,716
FUND BALANCES AT END OF YEAR	$ 62,135	$ 1,943	$ 17,981	$ 53,795	$ 464,541	$ 15,925	$ 10,192	$ 1,060	$ 166,661

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GAAP BASIS
Year Ended September 30, 2022

	Enhanced 911	Solid Waste	Current Expense Tort	Noxious Weed	Snowmobile	County Vessel	Sunnyside Complex Fire
REVENUES							
Property taxes			$ 75,689	$ 148,728			
Licenses and permits					$ 16,396	$ 61,051	
Intergovernmental revenue			701	1,393	95	32,574	
Charges for services							
Interest and rent							
Fines and penalties							
Other revenue	$ 105,644	$1,144,944			5,100	10,000	$ 1
Total revenues	105,644	1,144,944	76,390	150,121	21,591	103,625	1
EXPENDITURES							
General government			75,454				
Public safety	134,572						
Public works				152,689			
Health and welfare		1,050,037					
Culture and recreation					7,567	125,029	
Other							
Total expenditures	134,572	1,050,037	75,454	152,689	7,567	125,029	0
OTHER FINANCING SOURCES (USES)							
Operating transfers in							
Operating transfers out							
Total other financing sources (uses)	0	0	0	0	0	0	0
NET CHANGES IN FUND BALANCES	(28,928)	94,907	936	(2,568)	14,024	(21,404)	1
FUND BALANCES AT BEGINNING OF YEAR	53,193	214,256	53,246	39,095	7,402	94,065	45,291
FUND BALANCES AT END OF YEAR	$ 24,265	$ 309,163	$ 54,182	$ 36,527	$ 21,426	$ 72,661	$ 45,292

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CLEARWATER COUNTY, STATE OF IDAHO

GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GAAP BASIS
Year Ended September 30, 2022

	American Rescue Plan	Capital Trust	Dent Bridge Maintenance	Grants	Contingency Fund	Community Guardians	American Recovery	Fair Association	Total
REVENUES									
Property taxes								$ 32,590	$ 3,913,335
Licenses and permits									304,400
Intergovernmental revenue				$ 465,845					5,142,463
Charges for services								2,095	790,689
Interest and rent							$ 224	3	2,599
Fines and penalties									99,071
Other revenue		$ 110,971		167,848	$ 16,500				1,914,364
Total revenues	$ 0	110,971	$ 0	633,693	16,500	$ 0	224	34,688	12,166,921
EXPENDITURES									
General government	570,902				239,404				3,571,413
Public safety				60,724					4,347,891
Public works		196,590	623						2,582,648
Health and welfare				485,241					1,894,421
Culture and recreation								23,304	201,038
Other									81,714
Total expenditures	570,902	196,590	623	545,965	239,404	0	0	23,304	12,679,125
OTHER FINANCING SOURCES (USES)									
Operating transfers in	521,120								521,120
Operating transfers out							(521,120)		(521,120)
Total other financing sources (uses)	521,120	0	0	0	0	0	(521,120)	0	0
NET CHANGES IN FUND BALANCES	(49,782)	(85,619)	(623)	87,728	(222,904)	0	(520,896)	11,384	(512,204)
FUND BALANCES AT BEGINNING OF YEAR	49,782	265,805	268,955	230,830	691,965	927	800,512	26,441	8,471,880
FUND BALANCES AT END OF YEAR	$ 0	$ 180,186	$ 268,332	$ 318,558	$ 469,061	$ 927	$ 279,616	$ 37,825	$ 7,959,676

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CLEARWATER COUNTY, STATE OF IDAHO

FIDUCIARY FUNDS
COMBINING BALANCE SHEET - GAAP BASIS
September 30, 2022

	Catastrophic Claims Trust	Other Taxing Districts	Unclaimed Property Trust	Other Trust Accounts	Total
ASSETS					
Cash and investments	$ 32,015	$ 116,030	$ 120	$ 750,737	$ 898,902
Taxes receivable		307,616			307,616
Intergovernmental receivable		92,767			92,767
Total assets	32,015	$ 516,413	$ 120	$ 750,737	$ 1,299,285
LIABILITIES					
Warrants payable		$ 112,129		$ 2,937	$ 115,066
Due to other governments		404,284			404,284
Due to other individuals			$ 120	747,800	747,920
Total liabilities	0	$ 516,413	$ 120	$ 750,737	$ 1,267,270
NET POSITION	$ 32,015	$ 0	$ 0	$ 0	$ 32,015

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CLEARWATER COUNTY, STATE OF IDAHO

FIDUCIARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION - GAAP BASIS
Year Ended September 30, 2022

	Catastrophic Claims Trust	Other Taxing Districts	Unclaimed Property Trust	Other Trust Accounts	Total
REVENUES					
Property taxes		$ 5,965,852			$ 5,965,852
Licenses and permits		826,803			826,803
Intergovernmental revenue		1,817,837			1,817,837
Charges for services		4,026			4,026
Fines and penalties		97,305			97,305
Other receipts			$ 270	$ 183,740	184,010
Refunds and reimbursements	$ 169,698				169,698
Total revenues	169,698	8,711,823	270	183,740	9,065,531
EXPENDITURES					
Disbursed for beneficiaries	144,548	8,711,823	270	183,740	9,040,381
Total expenditures	144,548	8,711,823	270	183,740	9,040,381
EXCESS OF REVENUES OVER EXPENDITURES	25,150	0	0	0	25,150
NET POSITION AT BEGINNING OF YEAR	6,865				6,865
NET POSITION AT END OF YEAR	$ 32,015	$ 0	$ 0	$ 0	$ 32,015

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CLEARWATER COUNTY, STATE OF IDAHO

ALL COUNTY FUNDS
COMBINING BALANCE SHEET
September 30, 2022

	County Funds	Private Purpose Trusts	Custodial Funds
ASSETS			
Current assets			
Cash and investments	$ 7,971,256	$ 32,015	$ 866,887
Taxes receivable	227,961		307,616
Intergovernmental receivable	1,095,174		92,767
Total current assets	9,294,391	32,015	1,267,270
Total assets	$ 9,294,391	$ 32,015	$ 1,267,270
LIABILITIES			
Current liabilities			
Warrants payable	$ 804,239		$ 115,066
Due to other governments			404,284
Due to other individuals			747,920
Unearned revenue	530,476		
Total current liabilities	1,334,715	$ 0	1,267,270
Total liabilities	1,334,715	0	1,267,270
FUND BALANCES	7,959,676	32,015	0
Total liabilities and fund balances	$ 9,294,391	$ 32,015	$ 1,267,270

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CLEARWATER COUNTY, STATE OF IDAHO

ALL COUNTY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
Year Ended September 30, 2022

	County Funds	Private Purpose Trusts	Custodial Funds
REVENUES			
Property taxes	$ 3,913,335		$ 5,965,852
Licenses and permits	304,400		826,803
Intergovernmental revenue	5,142,463		1,817,837
Charges for services	790,689		4,026
Interest and rent	2,599		
Fines and penalties	99,071		97,305
Other revenue	1,914,364	$ 169,698	184,010
Total revenues	12,166,921	169,698	8,895,833
EXPENDITURES			
General government	3,571,413		
Public safety	4,347,891		
Public works	2,582,648		
Health and welfare	1,894,421		
Culture and recreation	201,038		
Other	81,714		
Disbursed for beneficiaries		144,548	
Allocated to other governments			8,895,833
Total expenditures	12,679,125	144,548	8,895,833
OTHER FINANCING SOURCES (USES)			
Operating transfers in	521,120		
Operating transfers out	(521,120)		
Total other financing sources (uses)	0	0	0
NET CHANGES IN FUND BALANCES	(512,204)	25,150	0
FUND BALANCES AT BEGINNING OF YEAR	8,471,880	6,865	0
FUND BALANCES AT END OF YEAR	$ 7,959,676	$ 32,015	$ 0

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CLEARWATER COUNTY DATA

The information below covers the population, land and some economic factors of the citizens and area that it serves.

Clearwater County Population	8,895
City of Orofino Population	3,275
City of Pierce Population	472
City of Weippe Population	405
City of Elk River Population	141
Area of Clearwater County	1,572,681
Federal Land	53.75%
Unemployment Rate	5.80%
Market Value	$758,828,962

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SINGLE AUDIT SECTION

CLEARWATER COUNTY, STATE OF IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

Section I -- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
* Material weakness(es) identified	_____ yes	_X_ no
* Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_X_ none reported
Noncompliance material to financial statements noted?	_____ yes	_X_ no

Federal Awards

Internal control over major programs:		
* Material weakness(es) identified	_____ yes	_X_ no
* Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_X_ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance:	_____ yes	_X_ no

Identification of major programs:

CFDA Numbers	Name of federal program or cluster
10.665	Federal Forest Receipts

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	__X__ yes	__ no

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CLEARWATER COUNTY, STATE OF IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

Section II -- Financial Statement Findings

No matters were reported.

Section III -- Federal Award Findings and Questioned Costs

No matters were reported.

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CLEARWATER COUNTY, STATE OF IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
Year Ended September 30, 2022

	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
DEPARTMENT OF AGRICULTURE				
Passed through the State of Idaho -				
Department of Lands				
Schools and Roads Grants to States -				
Federal Forest Receipts	10.665		$ 652,220	$ 1,233,108 *
				1,233,108
DEPARTMENT OF JUSTICE				
Passed through the State of Idaho -				
Idaho State Police				
Support for Adam Walsh Act	16.75	2019-AW-BX-0007		20,000
				20,000
DEPARTMENT OF TRANSPORTATION				
Passed through the State of Idaho -				
Department of Parks and Recreation				
Recreational Trails Program	20.219	RT20-26	None	18,959
Department of Transportation				
Highway Safety Cluster				
National Priority Safety Programs	20.616		None	2,992
Subtotal Highway Safety cluster				2,992
DEPARTMENT OF HOMELAND SECURITY				
Passed through the State of Idaho -				
Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	14.01.16	None	31,317
Military Division				
Emergency Management Performance Grant	97.042	EMS2020EP00003	None	16,636
Homeland Security Grant Program	97.067	EMW2021SS00070	None	23,475
				71,428
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 1,346,487

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NOTE 1: BASIS OF PRESENTATION

The schedule includes federal award activity of the County under programs of the federal government for the year ended September 30, 2022. The information in this schedule is presented in compliance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* . Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance* , wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: DE MINIMIS INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis cost rate.

NOTE 4: MAJOR PROGRAMS

Programs indicated with "*" are major programs as reported on the schedule of findings and questions costs.