BENEWAH COUNTY, IDAHO

St. Maries, Idaho

Audited Financial Statements
For the Year Ended
September 30, 2023

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

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FINANCIAL SECTION

MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023

As management of Benewah County, Idaho (County), we offer readers of the County's financial statements this narrative discussion, overview, and analysis of the financial activities of the County for the fiscal year ended September 30, 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Benewah County, Idaho's basic financial statements. The County's basic financial statements has three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

This report also contains supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statements present an aggregate view of the County's finances. They contain useful long-term information for the just completed fiscal year.

The Statement of Net Position presents information on all of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the County, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the net position of the County changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. In the statements, the County's activities are all classified as government activities or business-type activities.

Fund Financial Statements: A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund statements generally report operations in more detail than the government-wide statements.

Some funds are required by state law and bond covenants. The County establishes other funds to control and manage money for particular purposes (i.e. repaying long-term debt.) The County has three types of funds: Governmental, Proprietary, and Fiduciary.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

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

Proprietary Funds: Proprietary funds are used to report activities where user fees and charges are intended to cover the cost of providing a service. Proprietary net position and activities are reported on the government-wide statements in a separate column.

Component Unit: The County report also includes the financial activity of the Benewah Community Hospital, a separate legal entity. Although legally separate, the component unit is required to be presented as part of the County's reporting entity.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs.

Notes to the Financial Statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information: The budgetary comparison schedules, net pension (asset) liability related schedules, and OPEB related schedules, are provided for additional information required by GASB.

Supplementary Information: The supplementary information includes budgetary and financial information for the combining statements for nonmajor funds (which are shown in the fund financial statements in a single column). This information is provided to address certain specific needs of various uses of the report.

Basis of Accounting

The County's government-wide financial statements are presented on the accrual basis of accounting. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and related assets and liabilities. Under the accrual basis of accounting, receipts and disbursements and related assets and liabilities are recorded when revenues are earned and obligations incurred. Also, infrastructure asset amounts (roads and bridges) and the related depreciation are recorded.

Financial Analysis of the County as Whole

Statement of Net Position

For the fiscal year ended September 30, 2023, net position of the County increased by $3,378,400:

	2023	2022	Change
Assets			
Current assets	15,878,781	15,078,406	800,375
Capital assets	13,600,150	11,176,106	2,424,044
Total Assets	**29,478,931**	**26,254,512**	**3,224,419**
Deferred Outflows of Resources	**1,222,182**	**1,691,282**	**(469,100)**
Liabilities			
Current liabilities	1,107,455	1,189,945	(82,490)
Noncurrent liabilities	3,855,298	4,132,364	(277,066)
Total Liabilities	**4,962,753**	**5,322,309**	**(359,556)**
Deferred Inflows of Resources	**7,939,589**	**8,203,114**	**(263,525)**
Net Position			
Net investment in capital assets	12,610,649	9,939,817	2,670,832
Restricted	4,872,135	3,661,590	1,210,545
Unrestricted	315,987	818,964	(502,977)
Total Net Position	**$ 17,798,771**	**$ 14,420,371**	**$ 3,378,400**

Statement of Activities

Revenues for the County's activities increased by $3,607,899 and expenses increased by $406,129.

	2022 - 2023	2021 - 2022	Change
Revenues			
Program Revenues:			
Charges for services	1,675,203	1,377,061	298,142
Operating grants and	449,548	628,907	(179,359)
Capital grants and contributions	604,156	237,419	366,737
Taxes	5,260,129	5,055,995	204,134
Intergovernmental revenues	3,647,975	3,485,114	162,861
Licenses and permits	254,350	265,002	(10,652)
Fines	32,082	24,265	7,817
Interest and investment earnings	63,885	40,362	23,523
Other	3,885,917	1,151,221	2,734,696
Total Revenues	15,873,245	12,265,346	3,607,899
Expenses			
Program Expenses:			
Governmental activities			
General government	3,299,857	3,376,038	(76,181)
Public safety	2,726,056	2,689,602	36,454
Highway and transportation	3,816,835	3,603,496	213,339
Sanitation	1,387,303	1,295,913	91,390
Culture and recreation	149,863	82,497	67,366
Hospital operations	450	100,800	(100,350)
Weed abatement	21,090	18,939	2,151
Capital Outlay	112	60,498	(60,386)
Amortization expense	6,328	3,383	2,945
Interest on long-term debt	38,841	44,320	(5,479)
Business-type activities			
Emergency services	505,772	328,337	177,435
Building operations	251,941	243,116	8,825
Recreational activities	149,361	153,141	(3,780)
Building inspection	141,336	131,362	9,974
Assessor services	3	2,725	(2,722)
Sewer services	161,077	115,929	45,148
Total Expenses	12,656,225	12,250,096	406,129
Change in Net Position	3,217,020	15,250	3,201,770
Net Position – Beginning	14,420,371	14,507,030	(86,659)
Prior Period Adjustment	161,380	(101,909)	59,471
Net Position – Ending	$ 17,798,771	$ 14,420,371	$ 3,174,582

Governmental Activities

Property taxes and Intergovernmental revenues were the largest sources of revenue, making up 33.1% and 23.0% of total governmental revenues, respectively.

The County's grant revenues from federal, state, and local sources made up $1,053,704 or 6.6% of total governmental revenues.

The general government function accounted for $3,299,857 of the $11,446,735, or 28.8% of total expenses for governmental activities. The main components of the expenses under this function are related to salaries and benefits. The largest function of expenses was highway and transportation, accounting for $3,816,835 and representing 33.3% of total governmental expenses.

Overall, the net position for governmental activities increased by $3,073,995.

Business-Type Activities

The net position for business-type activities increased by $143,025 during the year, with the major revenue source being charges for services at $1,221,576.

The major category of expenses are related to building operations of $251,941, or 20.8% of total expenses, and emergency services of $505,772 or 41.8% of total expenses. The majority of these expense categories are made up of salaries, benefits and repairs and maintenance.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. Certain funds experienced changes from the prior year and are highlighted as follows:

1. General Fund: Payroll & benefit budget increase due to 4% COLA, employee premium payment from ARPA Funds and an increase for insurance premiums.
2. Airport Fund: Increased expenditures due to work on capital projects this fiscal year.
3. Federal Building: Increased expenditures due to a roofing project.
4. Indigent Fund: Decreased expenditures due to the State Health & Welfare department assuming the assistance for uninsured individuals.
5. Revaluation Fund: Increased expenditures because an additional full-time appraiser was added to this department.
6. Solid Waste Fund: Increased expenditures due to rising cost of garbage disposal.
7. Building Inspector: Budget and expenses increased to reflect new construction.
8. Sewer Fund: Created a new fund because the City of St. Maries turned over wastewater maintenance and operation to the County.
9. Justice Fund: Payroll & benefit decrease due to staffing shortages.
10. Road Fund: Payroll & benefit increase due to wage increases and additional staffing and multiple road rehabilitation projects.

11. County Ambulance District: Created a new fund upon the merger of the county and city ambulance departments.

Fund Budgetary Highlights

1. Probation Department: Actual expenditures were more than budgeted because of staffing and office changes.
2. County Ambulance: Actual expenditures were less than budgeted because of the merging of the county and city EMS departments and the creation of a new fund.
3. Health District: Actual expenditures were more than budgeted because of the new formula for state/county appropriations.
4. Federal Building: Actual expenditures were much higher than anticipated because of a roof rehabilitation project.
5. Indigent Fund: Actual expenditures were less than budgeted due to the state assuming the assistance for uninsured individuals.
6. Junior College: Actual expenditures were less than budgeted due to lower attendance.
7. Parks & Recreation: Actual expenditures were more than budgeted due to equipment repairs.
8. Solid Waste: Actual expenditures were more than originally budgeted due to the rising cost of garbage disposal.
9. Road Fund: Actual expenditures were more than budgeted due to multiple road rehabilitation projects.

Economic Conditions and Outlook

Benewah County is primarily supported by the timber industry and is located in the Panhandle of Idaho approximately 55 miles south of Coeur d'Alene nestled between the Washington and Montana borders. St. Maries is the county seat which is built on the confluence of the St. Joe River and the St. Maries River. The main industrial base is Potlatch Plywood Mill, Stimson Lumber Mill and a locally owned trucking business with agriculture, retail and service industries as important secondary sources of employment and tax revenue.

Benewah County continues to offer a benefits package for employees. The county is a member of PERSI, Public Employee Retirement System of Idaho. PERSI has an Employee Elective 401(k) plan, the County pays a major medical, dental and vision benefit for each full time regular employee; the County funds 10 paid holidays; offers a sick bank benefit; a term life insurance policy on each full time regular employee and covers workers compensation through the State Insurance Fund. When an employee leaves employment, any accrued vacation hours are paid, any accrued comp time hours are paid and any unused sick time is forfeited.

Capital Assets and Debt Administration

Capital Assets

Significant acquisitions made during the year consisted of the following purchases: transfer station scale shack, three trucks, three pieces of heavy equipment, a snow plow, one vehicle, a heat pump, new flooring, and a new roof. The County also received donated assets from the State during the year.

	2022 - 2023	2021 - 2022	Change
Sites	49,183	49,183	-
Construction in progress	604,751	828,065	(223,314)
Buildings	2,201,183	2,186,406	14,777
Equipment and vehicles	2,418,441	2,368,454	49,987
Bridges	6,078,556	3,543,721	2,534,835
Other infrastructure	158,228	169,530	(11,302)
Road infrastructure	1,441,335	1,240,629	200,706
Airport infrastructure	625,645	771,314	(145,669)
ROU assets	22,828	18,804	4,024
Total Net Assets	$ 13,600,150	$ 11,176,106	$ 2,424,044

Long-Term Debt

The Debt Service fund has a total fund balance of $158,705, all of which is reserved for the payment of debt service on bonds related to the Transfer Station. The fund balance increase by $15,435 during the current year.

At year end the County had $145,000 in bonds outstanding. The County retired $140,000 of outstanding bonds during the fiscal year.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances. Any questions or request for additional information should be directed to the County Clerk, Deanna Bramblett, at the Benewah County Courthouse, Auditor's Office, 701 W. College Ave. Suite 101, St. Maries, Idaho 83861, by phone at (208) 245-3212 or by email at dbramblett@benewahcounty.org.

FINANCIAL STATEMENTS

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

STATEMENT OF NET POSITION
September 30, 2023

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Benewah Community Hospital
ASSETS				
Current assets:				
Cash and cash equivalents	5,726,286	1,329,761	7,056,047	1,512,564
Investments	249,000	-	249,000	-
Receivables:				
Taxes	255,143	1,238	256,381	-
Special assessment	31,566	-	31,566	-
Unbilled taxes	4,702,499	21,890	4,724,389	-
Unbilled special assessment	416,496	-	416,496	-
Accounts, net of allowance	(215)	186,692	186,477	4,270,341
Lease	21,748	1,513,441	1,535,189	-
Prepaid items	151,850	5,084	156,934	237,738
Inventories	-	-	-	346,736
Due from other funds	9,052	-	9,052	-
Due from other governments	1,233,569	23,681	1,257,250	-
Total current assets	12,796,994	3,081,787	15,878,781	6,367,379
Noncurrent assets:				
Non-depreciable assets	638,751	15,183	653,934	260,435
Depreciable assets	70,159,542	2,748,532	72,908,074	40,441,768
Less: accumulated depreciation	(58,512,419)	(1,472,267)	(59,984,686)	(24,903,381)
Right-of-use asset	32,539	-	32,539	3,142,986
Less: accumulated amortization	(9,711)	-	(9,711)	(2,426,750)
Restricted cash	-	-	-	1,908,799
Total noncurrent assets	12,308,702	1,291,448	13,600,150	18,423,857
Total assets	25,105,696	4,373,235	29,478,931	24,791,236
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	1,113,653	108,529	1,222,182	-
LIABILITIES				
Current liabilities:				
Warrants payable	592,965	55,053	648,018	-
Accounts payable	126,146	2,759	128,905	719,394
Due to other funds	-	9,052	9,052	-
Accrued compensation	-	-	-	814,558
Accrued interest payable	13,078	-	13,078	225,977
Right-of-use liability, due within one year	6,198	-	6,198	257,767
Bond payable, due within one year	145,000	-	145,000	832,807
Long-term financing, due within one year	157,204	-	157,204	-
Total current liabilities	1,040,591	66,864	1,107,455	2,850,503
Noncurrent liabilities:				
Accrued compensated absences	67,629	2,619	70,248	-
Right-of-use liability, due after one year	16,906	-	16,906	-
Bond payable, due after one year	-	-	-	22,665,854
Long-term financing, due after one year	664,193	-	664,193	690,624
OPEB liability	91,847	8,952	100,799	-
Net pension liability	2,736,472	266,680	3,003,152	-
Total noncurrent liabilities	3,577,047	278,251	3,855,298	23,356,478
Total liabilities	4,617,638	345,115	4,962,753	26,206,981
DEFERRED INFLOWS OF RESOURCES				
Unavailable tax revenue	5,118,995	21,890	5,140,885	-
Deferred grant revenue	1,092,336	156,784	1,249,120	-
Deferred lease revenue	21,749	1,480,656	1,502,405	-
Pension related items	42,990	4,189	47,179	-
Total deferred inflows of resources	6,276,070	1,663,519	7,939,589	-
NET POSITION				
Net investment in capital assets	11,319,201	1,291,448	12,610,649	(6,536,076)
Restricted for:				
General government	2,405,969	-	2,405,969	-
Public safety	725,609	-	725,609	-
Highway and transportation	1,300,382	-	1,300,382	-
Sanitation	118,055	-	118,055	-
Culture and recreation	119,072	-	119,072	-
Hospital operations	28,063	-	28,063	-
Weed abatement	3,653	-	3,653	-
Grant programs	15,000	-	15,000	31,607
Debt service	155,843	-	155,843	1,877,192
Capital fees	-	489	489	-
Unrestricted	(865,206)	1,181,193	315,987	3,211,532
Total net position	$ 15,325,641	$ 2,473,130	$ 17,798,771	$ (1,415,745)

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Unit Benewah Community Hospital
FUNCTIONS/PROGRAMS								
Governmental activities:								
General government	3,299,857	75,306	209,776	406,619	(2,608,156)	-	(2,608,156)	-
Public safety	2,726,056	89,825	200,335	-	(2,435,896)	-	(2,435,896)	-
Highway and transportation	3,816,835	2,250	-	197,537	(3,617,048)	-	(3,617,048)	-
Sanitation	1,387,303	214,966	-	-	(1,172,337)	-	(1,172,337)	-
Culture and recreation	149,863	71,280	-	-	(78,583)	-	(78,583)	-
Hospital operations	450	-	-	-	(450)	-	(450)	-
Weed abatement	21,090	-	-	-	(21,090)	-	(21,090)	-
Capital outlay	112	-	-	-	(112)	-	(112)	-
Amortization expense	6,328	-	-	-	(6,328)	-	(6,328)	-
Interest on long-term debt	38,841	-	-	-	(38,841)	-	(38,841)	-
					-			
Total governmental activities	11,446,735	453,627	410,111	604,156	(9,978,841)	-	(9,978,841)	-
Business-type activities:								
Emergency services	505,772	477,244	39,437	-	-	10,909	10,909	-
Building operations	251,941	273,656	-	-	-	21,715	21,715	-
Recreational activities	149,361	105,725	-	-	-	(43,636)	(43,636)	-
Building inspection	141,336	193,053	-	-	-	51,717	51,717	-
Assessor services	3	3,204	-	-	-	3,201	3,201	-
Sewer services	161,077	168,694	-	-	-	7,617	7,617	-
Total business-type activities	1,209,490	1,221,576	39,437	-	-	51,523	51,523	-
Total primary government	$ 12,656,225	$ 1,675,203	$ 449,548	$ 604,156	(9,978,841)	51,523	(9,927,318)	-
Component Units:								
Benewah Community Hospital	20,153,722	18,879,474	36,240	-				(1,238,008)
Total component units	$ 20,153,722	$ 18,879,474	$ 36,240	$ -				(1,238,008)
General revenues								
Taxes								
Property taxes, levied for general purposes					4,852,901	21,513	4,874,414	100,000
Special assessments					385,715	-	385,715	-
Intergovernmental revenues					3,626,489	21,486	3,647,975	914,633
Licenses and permits					252,782	1,568	254,350	-
Fines					32,082	-	32,082	-
Miscellaneous					1,455,766	32,802	1,488,568	234,531
Interest and investment earnings					49,752	14,133	63,885	521
Donated assets					2,400,180	-	2,400,180	-
Gain (loss) on sale of asset					(2,831)	-	(2,831)	-
Gain on forgiveness of Paycheck Protection Program loan					-	-	-	1,711,848
Total general revenue and transfers					13,052,836	91,502	13,144,338	2,961,533
Change in net position					3,073,995	143,025	3,217,020	1,723,525
Total net position - beginning of year					12,088,505	2,331,866	14,420,371	(3,139,270)
Prior period adjustment (Note 15)					163,141	(1,761)	161,380	-
Total net position - end of year					$ 15,325,641	$ 2,473,130	$ 17,798,771	$ (1,415,745)

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2023

	General	Justice	Road	General Obligation Bond Redemption	Solid Waste	ARPA	Local Assistance and Tribal Consistency	Nonmajor Governmental	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash and cash equivalents	563,662	527,861	510,118	157,045	76,726	786,339	305,997	2,757,916	5,685,664
Investments	249,000	-	-	-	-	-	-	-	249,000
Receivables:									
Taxes	46,260	90,511	48,720	11,876	22,699	-	-	35,077	255,143
Special assessment	-	-	-	-	31,566	-	-	-	31,566
Unbilled taxes	1,388,006	1,609,020	669,200	165,168	462,064	-	-	409,041	4,702,499
Unbilled special assessments	-	-	-	-	416,496	-	-	-	416,496
Lease	-	-	-	-	-	-	-	21,748	21,748
Prepaid items	45,787	37,906	17,672	-	4,941	-	-	13,422	119,728
Due from other governments	122,052	45,041	701,663	-	129,275	-	-	222,517	1,220,548
Due from other funds	9,052	-	-	-	-	-	-	-	9,052
Total assets	2,423,819	2,310,339	1,947,373	334,089	1,143,767	786,339	305,997	3,459,506	12,711,229
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 2,423,819	$ 2,310,339	$ 1,947,373	$ 334,089	$ 1,143,767	$ 786,339	$ 305,997	$ 3,459,506	$ 12,711,229
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Liabilities:									
Warrants payable	122,045	135,318	198,901	-	76,726	-	-	59,625	592,615
Accounts payable	3,608	-	39,468	-	70,426	-	-	12,644	126,146
Total liabilities	125,653	135,318	238,369	-	147,152	-	-	72,269	718,761
Deferred inflows of resources:									
Deferred revenue	35,496	77,594	41,835	10,216	43,881	-	-	27,623	236,645
Deferred grant revenue	-	-	-	-	-	786,339	305,997	-	1,092,336
Deferred lease revenue	-	-	-	-	-	-	-	21,749	21,749
Unavailable tax revenue	1,388,006	1,609,020	669,200	165,168	878,560	-	-	409,041	5,118,995
Total deferred inflows of resources	1,423,502	1,686,614	711,035	175,384	922,441	786,339	305,997	458,413	6,469,725
Fund balances:									
Assigned	164,343	411,883	336,643	-	-	-	-	432,855	1,345,724
Nonspendable	45,787	37,906	17,672	-	-	-	-	13,422	114,787
Restricted for:									
General government	-	-	-	-	-	-	-	2,133,793	2,133,793
Public safety	-	38,618	-	-	-	-	-	139,532	178,150
Highway and transportation	-	-	643,654	-	-	-	-	60,069	703,723
Sanitation	-	-	-	-	74,174	-	-	-	74,174
Culture and recreation	-	-	-	-	-	-	-	107,890	107,890
Hospital operations	-	-	-	-	-	-	-	26,511	26,511
Weed abatement	-	-	-	-	-	-	-	(248)	(248)
Grant programs	-	-	-	-	-	-	-	15,000	15,000
Debt service	-	-	-	158,705	-	-	-	-	158,705
Unassigned	664,534	-	-	-	-	-	-	-	664,534
Total fund balance	874,664	488,407	997,969	158,705	74,174	-	-	2,928,824	5,522,743
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,423,819	$ 2,310,339	$ 1,947,373	$ 334,089	$ 1,143,767	$ 786,339	$ 305,997	$ 3,459,506	$ 12,711,229

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total fund balances - governmental funds		5,522,743
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 governmental funds:		
Cost of capital assets	70,798,293	
Accumulated depreciation	(58,512,419)	
		12,285,874
Right-of-use lease assets used in governmental activities are not financial resources and therefore are not reported as assets in government funds.		
Cost of right-of-use lease assets	32,539	
Accumulated amortization	(9,711)	
		22,828
Assets that are not available to pay for current period expenditures are not considered available in the governmental funds:		
Property taxes		236,645
Net position of internal service funds are included in government-wide Statement of Net Position.		85,415
Certain pension related items are recorded as deferred outflow or inflow of resources and recognized in future periods for governmental activities:		
Deferred outflow of resources		1,113,653
Deferred inflow of resources		(42,990)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when paid.		(13,078)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Accrued compensated absences	(67,629)	
Right-of-use lease liability	(23,104)	
Long-term financing, due within one year	(157,204)	
Bond payable, due within one year	(145,000)	
Long-term financing, due after one year	(664,193)	
Bond payable, due after one year		
Total OPEB liability	(91,847)	
Net pension liability	(2,736,472)	
		(3,885,449)
Total net position - governmental activities		$ 15,325,641

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

	General	Justice	Road	General Obligation Bond Redemption	Solid Waste	ARPA	Local Assistance and Tribal Consistency	Nonmajor Governmental	Total Governmental Funds
REVENUES									
Taxes	858,437	1,758,284	951,150	166,715	463,056	-	-	618,619	4,816,261
Licenses and permits	163,187	44,708	-	-	-	-	-	44,887	252,782
Intergovernmental	547,461	241,238	2,365,296	-	244,465	548,691	-	686,105	4,633,256
Charges for services	51,420	85,573	-	-	214,966	-	-	100,935	452,894
Fines	-	-	-	-	-	-	-	32,082	32,082
Special assessments	-	-	-	-	385,715	-	-	-	385,715
Interest income	49,441	-	-	-	-	-	-	319	49,760
Miscellaneous	188,449	388,870	308,790	-	101,540	-	-	329,132	1,316,781
Total revenues	1,858,395	2,518,673	3,625,236	166,715	1,409,742	548,691	-	1,812,079	11,939,531
EXPENDITURES									
General government	1,760,662	-	-	-	-	142,072	-	1,025,829	2,928,563
Public safety	55,090	2,185,492	-	-	-	-	-	231,650	2,472,232
Highway and transportation	-	-	3,156,134	-	-	-	-	114,439	3,270,573
Sanitation	-	-	-	-	1,272,251	-	-	-	1,272,251
Culture and recreation	-	-	-	-	-	-	-	135,411	135,411
Hospital operations	-	-	-	-	-	-	-	450	450
Weed abatement	-	-	-	-	-	-	-	20,894	20,894
Capital outlay	15,867	91,766	233,354	-	68,000	406,619	-	33,477	849,083
Debt service:									
Principal	4,261	-	73,727	140,000	37,415	-	-	1,659	257,062
Interest	251	-	26,207	11,280	3,628	-	-	336	41,702
Total expenditures	1,836,131	2,277,258	3,489,422	151,280	1,381,294	548,691	-	1,564,145	11,248,221
Excess (deficiency) of revenues over (under) expenditures	22,264	241,415	135,814	15,435	28,448	-	-	247,934	691,310
Other financing sources (uses)									
Operating transfers in (out)	(255,578)	-	60,000	-	121,390	-	-	74,188	-
Proceeds from long-term financing	-	-	-	-	-	-	-	10,274	10,274
Total other financing sources (uses)	(255,578)	-	60,000	-	121,390	-	-	84,462	10,274
Net change in fund balance	(233,314)	241,415	195,814	15,435	149,838	-	-	332,396	701,584
Fund balances (deficits) - beginning of year	1,077,698	214,376	786,507	143,270	(80,248)	-	-	2,432,399	4,574,002
Prior period adjustment (Note 15)	30,280	32,616	15,648	-	4,584	-	-	164,029	247,157
Fund balances - end of year	$ 874,664	$ 488,407	$ 997,969	$ 158,705	$ 74,174	$ -	$ -	$ 2,928,824	$ 5,522,743

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net change in fund balances - governmental funds		701,584
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, in the Statement of Activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense:		
Capital additions	838,619	
Donated assets	2,400,180	
Depreciation expense	(799,084)	
		2,439,715
Capital outlays used to lease right-of-use lease assets are related in 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 amortization expense.		
Right-of-use lease asset additions	10,352	
Amortization expense	(6,328)	
		4,024
Some property taxes will not be collected for several months after the County's fiscal year end, and are not considered as "available" revenues in the governmental funds. Instead, they are recorded as deferred revenues. They are however, recorded as revenues in the Statement of Activities.		36,640
Proceeds from the sale of capital assets are recorded as a gain for governmental funds, however, in the Statement of Activities, the gain is reduced by the remaining net depreciable basis associated with the disposed assets.		(2,831)
Proceeds from the issuance of long-term debt are recorded as revenues for governmental funds but increases long-term debt in the Statement of Net Position. Repayment of the principal of long-term debt is an expenditure in the governmental funds but the repayment reduces long-term debt in the Statement of Net Position:		
Long-term financing received	(10,274)	
Bond payable principal payments	140,000	
Long-term financing principal payments	111,142	
Right-of-use principal payments	5,920	
		246,788
Net pension (asset) liability adjustments:		
Fiscal year 2022 employer PERSI contributions recognized as pension expense in the current year.	(84,770)	
Fiscal year 2023 employer PERSI contributions deferred to subsequent year.	86,723	
Pension related amortization expense.	(357,291)	
		(355,338)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when paid.		2,861
Total OPEB liability adjustment		(7,831)
Net change of internal service funds not reflected in governmental funds are included in Statement of Activities.		14,390
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This is the amount by which compensated absences incurred was more than the amount paid during the year.		(6,007)
Net change in net position - governmental activities		$ 3,073,995

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
September 30, 2023

	Federal Building	County Ambulance District	Nonmajor Proprietary	Totals
ASSETS				
Current assets:				
Cash and cash equivalents	6,297	550,260	773,204	1,329,761
Receivables:				
Taxes	-	-	1,238	1,238
Unbilled taxes	-	-	21,890	21,890
Accounts, net of allowance	-	128,631	58,061	186,692
Lease	1,448,122	-	65,319	1,513,441
Due from other governments	21,517	-	2,164	23,681
Prepaid items	-	1,278	3,806	5,084
Total current assets	1,475,936	680,169	925,682	3,081,787
Noncurrent assets:				
Non-depreciable assets	-	-	15,183	15,183
Depreciable assets	1,318,284	234,257	1,195,991	2,748,532
Less: accumulated depreciation	(432,550)	(21,461)	(1,018,256)	(1,472,267)
Total noncurrent assets	885,734	212,796	192,918	1,291,448
Total assets	2,361,670	892,965	1,118,600	4,373,235
DEFERRED OUTFLOW OF RESOURCES				
Pension related items	-	47,543	60,986	108,529
LIABILITIES				
Current liabilities:				
Warrants payable	378	15,701	38,974	55,053
Accounts payable	-	-	2,759	2,759
Due to other funds	-	-	9,052	9,052
Total current liabilities	378	15,701	50,785	66,864
Noncurrent liabilities:				
Accrued compensated absences	-	-	2,619	2,619
OPEB liability	-	3,921	5,031	8,952
Net pension liability	-	116,823	149,857	266,680
Total noncurrent liabilities	-	120,744	157,507	278,251
Total liabilities	378	136,445	208,292	345,115
DEFERRED INFLOW OF RESOURCES				
Unavailable taxes revenue	-	-	21,890	21,890
Pension related items	-	1,835	2,354	4,189
Deferred grant revenue	-	-	156,784	156,784
Deferred lease revenue	1,418,309	-	62,347	1,480,656
Total deferred inflow of resources	1,418,309	1,835	243,375	1,663,519
NET POSITION				
Net investment in capital assets	885,734	212,796	192,918	1,291,448
Restricted:				
Capital fees	-	-	489	489
Unrestricted	57,249	589,432	534,512	1,181,193
Total net position	$ 942,983	$ 802,228	$ 727,919	$ 2,473,130

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended September 30, 2023

	Federal Building	County Ambulance District	Nonmajor Proprietary	Totals
Operating revenues				
Taxes	-	-	21,513	21,513
Intergovernmental	-	-	60,923	60,923
Licenses, permits, and other	-	-	1,568	1,568
Charges for services	273,656	366,875	581,045	1,221,576
Interest income	10,491	670	2,972	14,133
Miscellaneous	-	28,120	4,682	32,802
Total operating revenues	284,147	395,665	672,703	1,352,515
Operating expenses				
Salaries	-	138,557	177,668	316,225
Payroll and benefits	-	90,124	95,211	185,335
Maintenance, repair and supplies	204,671	122,726	307,854	635,251
Depreciation	35,666	15,162	21,851	72,679
Total operating expenses	240,337	366,569	602,584	1,209,490
Change in net position	43,810	29,096	70,119	143,025
Net position - beginning of year	899,173	773,512	659,181	2,331,866
Prior period adjustment (Note 15)	-	(380)	(1,381)	(1,761)
Net position - end of year	$ 942,983	$ 802,228	$ 727,919	$ 2,473,130

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2023

	Federal Building	County Ambulance District	Nonmajor Proprietary	Totals
Cash flows from operating activities				
Charges for services	263,165	350,985	488,167	1,102,317
Other cash receipts	(11,026)	28,790	95,414	113,178
Cash paid for maintenance and supplies	(205,285)	(119,961)	(338,580)	(663,826)
Cash paid for salaries and benefits	-	(176,273)	(38,253)	(214,526)
Net cash provided by (used in) operating activities	46,854	83,541	206,748	337,143
Cash flows from investing activities	-	-	-	-
Cash flows from capital financing and related financing activities				
Acquisition of capital assets	-	(55,815)	-	(55,815)
Net cash provided by (used in) capital financing activities	-	(55,815)	-	(55,815)
Cash flows from noncapital financing activities				
Cash received from other funds	(40,557)	-	(6,277)	(46,834)
Net cash provided by (used in) noncapital financing activities	(40,557)	-	(6,277)	(46,834)
Net increase (decrease) in cash and cash equivalents	6,297	27,726	200,471	234,494
Cash and cash equivalents - beginning of year	-	522,534	572,733	1,095,267
Cash and cash equivalents - end of year	$ 6,297	$ 550,260	$ 773,204	$ 1,329,761
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	43,810	29,096	70,119	143,025
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	35,666	15,162	21,851	72,679
Change in pension related items:				
Deferred outflow of resources	-	(22,004)	31,019	9,015
Deferred inflow of resources	-	1,627	221,996	223,623
Decrease (increase) in assets:				
Taxes receivable	-	-	63	63
Receivables	-	(18,636)	(27,559)	(46,195)
Lease receivable	236,018	-	(65,319)	170,699
Due from other governments	(21,517)	2,746	3,693	(15,078)
Prepaid items	-	(295)	(275)	(570)
Increase (decrease) in liabilities:				
Accounts and warrants payable	(614)	3,060	(30,451)	(28,005)
Accrued compensated absences	-	-	(494)	(494)
Deferred lease revenue	(246,509)	-	-	(246,509)
OPEB Liability	-	2,558	119	2,677
Net pension liability	-	70,227	(18,014)	52,213
Total adjustments	3,044	54,445	136,629	194,118
Net cash provided by (used in) operating activities	$ 46,854	$ 83,541	$ 206,748	$ 337,143

INTERNAL SERVICE FUNDS
STATEMENT OF NET POSITION
September 30, 2023

ASSETS	Life Insurance Trust	Unemployment Insurance Trust	Workman's Compensation Trust	Total
Current assets:				
Cash and cash equivalents	3,288	27,492	9,842	40,622
Due from other governments	385	435	12,201	13,021
Prepaid items	-	-	32,122	32,122
Total assets	3,673	27,927	54,165	85,765
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Current liabilities:				
Warrants payable	350	-	-	350
Total liabilities	350	-	-	350
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Unrestricted	3,323	27,927	54,165	85,415
Total net position	$ 3,323	$ 27,927	$ 54,165	$ 85,415

INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended September 30, 2023

	Life Insurance Trust	Unemployment Insurance Trust	Workman's Compensation Trust	Total
REVENUE				
Intergovernmental	-	-	7,500	7,500
Miscellaneous	4,208	8,829	126,673	139,710
Total revenue	4,208	8,829	134,173	147,210
EXPENDITURES				
General government	3,499	-	129,321	132,820
Excess (deficiency) of revenues over (under) expenditures	709	8,829	4,852	14,390
Other financing sources (uses)				
Transfers in (out)	-	(10,000)	10,000	-
Net change in net position	709	(1,171)	14,852	14,390
Net position - beginning of year	2,614	29,098	39,313	71,025
Net position - end of year	$ 3,323	$ 27,927	$ 54,165	$ 85,415

INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2023

	Life Insurance Trust	Unemployment Insurance Trust	Workman's Compensation Trust	Total
Cash flows from operating activities				
Other cash receipts	3,823	8,394	124,472	136,689
Cash paid for benefits	(3,525)	-	(128,953)	(132,478)
Net cash provided by (used in) operating activities	298	8,394	(4,481)	4,211
Cash flows from investing activities	-	-	-	-
Cash flows from capital financing and related financing activities	-	-	-	-
Cash flows from noncapital financing activities				
Cash received from (paid to) other funds	-	(10,000)	10,000	-
Net increase (decrease) in cash and cash equivalents	298	(1,606)	5,519	4,211
Cash and cash equivalents- beginning of year	2,990	29,098	4,323	36,411
Cash and cash equivalents- end of year	$ 3,288	$ 27,492	$ 9,842	$ 40,622
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	709	8,829	4,852	14,390
(Increase) decrease in assets:				
Due from other governments	(385)	(435)	(9,701)	(10,521)
Prepaid items	-	-	368	368
Increase (decrease) in liabilities:				
Warrants payable	(26)	-	-	(26)
Accounts payable	-	-	-	-
Total adjustments	(411)	(435)	(9,333)	(10,179)
Net cash provided by (used in) operating activities	$ 298	$ 8,394	$ (4,481)	$ 4,211

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

		Total Custodial Funds
ASSETS		
Current assets:		
Cash and cash equivalents	2,661,374	
Taxes receivable	122,477	
Total assets		2,783,851
DEFERRED OUTFLOW OF RESOURCES		-
LIABILITIES		
Current liabilities:		
Warrants payable	14,623	
Due to other governments	2,488,214	
Total liabilities		2,502,837
DEFERRED INFLOW OF RESOURCES		-
NET POSITION		
Restricted		$ 281,014

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2023

		Total Custodial Funds
ADDITIONS		
Property tax	4,892,373	
Non-property taxes collected for other governments	356,268	
Fees collected for other governments	3,806,972	
Tax parcel sale proceeds	1,362,725	
Miscellaneous	43,907	
Catastrophic collections	97,838	
Hospital revenue - debt service	1,687,448	
Total additions		12,247,531
DEDUCTIONS		
Payments to other governments	7,943,611	
Payments of excess parcel sales	152,535	
Payments to miscellaneous	30,330	
Payments for catastrophic health	97,838	
Payments for DMV fees	2,265,015	
Payments to vendors	1,687,448	
Total deductions		12,176,777
Net change in net position		70,754
Beginning net position		210,260
Ending net position		$ 281,014

NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

NOTE 1 Summary of Significant Accounting Policies

Benewah County was formed January 23, 1915, by an act of the Legislature of the State of Idaho. The County provides the following services as provided by law: tax assessment and collection, county hospital support, highways and transportation, public safety, sanitation, licensing, cultural and recreational activity, emergency services, and planning and building inspection.

The financial statements of Benewah County, Idaho have been prepared in conformity with accounting principles generally accepted in the United States of America (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:

Reporting Entity

Benewah County, Idaho is governed by a three-member Board of County Commissioners (BOCC) elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County.

The elected officials and their departments comprise the primary government unit for the County. As required by GAAP, the financial statements of the reporting entity includes those of Benewah County, Idaho (the primary government) and one discretely presented component unit, Benewah Community Hospital, and one blended component unit, County Ambulance District.

Component Units

In conformity with GAAP, the basic financial statements of Benewah Community Hospital has been included in the financial reporting entity as discretely presented component unit, emphasizing their nature as legally separate entities from the County. The component unit is presented as a separate column within the “basic” financial statements on the government-wide financial statements.

Benewah Community Hospital (BCH) – The Hospital operates a licensed 19-bed critical access hospital clinic, and a physicians’ clinic in St. Maries, Idaho. The Board of County Commissioners of Benewah County, Idaho appoints the Hospital Board members, and the Hospital may not issue debt without the County’s approval. For this reason, the Hospital is considered a component unit of the County. Separate financial statements for Benewah County Hospital may be obtained at that entity’s office, 229 S. Seventh Street, St. Maries, Idaho.

NOTE 1 Summary of Significant Accounting Policies (Continued)

Benewah Community Hospital fiscal year runs from January 1 through December 31 and reported an increase in net position of $1,723,525 for their fiscal year ending December 31, 2022.

County Ambulance District – The District is a blended component unit and is responsible for providing emergency medical services and medical transportation to the residents of the County. The Ambulance District's governing body is the same as that of Benewah County's governing body, the Board of County Commissioners. The County has the ability to significantly impose its will over the Ambulance District. Management of the Ambulance District consists of those individuals responsible for the day-to-day operations of the County; and the Ambulance District provides services wholly within the boundaries of the County with the intention of providing medical services to the residents of the County. Therefore, the Ambulance District is presented as a blended component unit and is presented as a proprietary fund.

Basis of Presentation

Government-Wide Statements – The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall County government, except for fiduciary activities. Both governmental activities, which are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, and business-type activities, which are financed in whole or in part by fees charged to external parties for goods or services, are included.

The Statement of Net Position presents the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of net capital assets reduced by the outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets or the related debt obligations.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed through enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function (governmental activities) or identifiable activity (business-type activities) is offset by program revenues.

NOTE 1 Summary of Significant Accounting Policies (Continued)

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable with a particular function.

- Program revenues include (1) charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported, instead, as general revenues.

- Indirect expenses have been allocated to the programs which best represent the nature of the expenditures as determined by management.

Fund Financial Statements – The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category (governmental, business-type and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

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

- Justice Fund: This fund accounts for the services and equipment used to provide public safety to the County.

- Road Fund: This fund accounts for the maintenance of County roads.

- General Obligation Bond Redemption Fund: This fund accounts for the collection of funding sources and the payment of general obligation bonds.

- Solid Waste Fund: This fund accounts for the services and equipment used to provide solid waste management to the County.

- ARPA Fund: This fund accounts for the federal allocations received under the American Rescue Plan Act (ARPA).

- LATCF Fund: This fund accounts for the federal allocations received under the Local Assistance and Tribal Consistency Fund (LATCF).

NOTE 1 Summary of Significant Accounting Policies (Continued)

The County reports the following major proprietary funds:

- Federal Building Fund: This fund accounts for the maintenance and operation of the building the county leases to the Post Office and US Forest Service.

- County Ambulance District: This fund accounts for the revenues earned and services provided for medical care.

Additionally, the County reports the following fiduciary funds:

- Custodial Funds: These funds report resources held for other governmental agencies, taxing districts and special purpose trusts on a short-term basis in a purely custodial capacity.

Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 return, 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 are recognized in the fiscal year in which all eligibility requirements have been satisfied. State support and grant revenues are susceptible to accrual.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenue available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Claims, judgments, and compensated absences are recognized as expenditures only to the extent they are normally expected to be paid from existing fund balance. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under lease financing are reported as other financing sources.

General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under long-term financing are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program.

NOTE 1 Summary of Significant Accounting Policies (Continued)

Budgets – Budgets are adopted on a basis consistent with governmental accounting principles. Annual appropriated budgets are adopted for the general, special revenue and proprietary funds. All annual appropriations lapse at year-end. The budget may be amended after a public hearing is held.

The County Commissioners follow these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the first Monday in August, the County Auditor submits to the County Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures only. It is published publicly on or before the third week in August.
2. Public hearings are conducted at the Courthouse to obtain taxpayer comments.
3. Prior to the first Tuesday after the first Monday of September, the budget is legally adopted by the Commission.

Cash and Cash Equivalents – Cash includes amounts in demand deposits and short-term investments that do not meet the definition of an investment per GASB 72. State statute and commission investment policy authorizes the County to invest in obligations of the U.S. Treasury, the State of Idaho or county, city or other taxing districts of the State of Idaho. Commercial paper, corporate bonds, repurchase agreements, and investments are stated at cost. Interest income is defined as non-operating revenue.

Statement of Cash Flows – For the purposes of the statement of cash flows, proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Allowance for Uncollectible Amounts – The County has established an allowance for doubtful accounts in the County Ambulance District equal to the amounts sent to collections.

Encumbrances – The County does not follow the practice of encumbering funds at year-end.

Inventory – Inventory is valued at zero. All costs of expendable supplies are expensed when supplies are purchased.

Short Term Interfund Receivables/Payables – During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These short-term receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet. To the extent possible, these balances have been eliminated on the statement of net position.

Capital Assets – Capital assets are reported at actual or estimated historical cost based on appraisals of deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

NOTE 1 Summary of Significant Accounting Policies (Continued)

The Board of Commissioners has set a capitalization threshold of $5,000. All purchases and improvement to facilities that are not considered repairs are capitalized and depreciated using the straight-line method in the governmental and proprietary funds. Useful lives are as follows:

Road, bridge, and airport infrastructure	20 years
Buildings and improvements	30 - 40 years
Equipment	8 - 15 years
Vehicles and motor-driven equipment	3 - 15 years

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized.

Compensated Absences – It is the County's policy to permit employees to accumulate earned but unused vacation, sick and comp time pay benefits. In the event of separation, an employee is reimbursed for accumulated vacation days up to a maximum of twenty-four days for employees with less than five years of service, thirty-two days for employees with between 5 and 15 years of service, and thirty-six days for employees with more than fifteen years of service. There is no liability for unpaid accumulated sick leave and comp time since the County does not have a policy to pay any amounts when employees separate from service with the County. The balance of accumulated vacation payable is reported on the statement of net position as accrued compensated absences.

Long Term Obligations – In the government-wide financial statements, and proprietary funds types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type of Statement of Net Position.

Restricted Resources – The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Deferred Revenue – Deferred revenue in the governmental funds represents property taxes receivable recorded but not collected within 60 days of the end of the accounting period.

Deferred Grant Revenue – Deferred grant revenue represents grant money that has been received but not yet earned.

Unavailable Tax Revenue – Unavailable tax revenue represents the property taxes levied for 2023 that are measurable but unavailable to the County, therefore recorded as a deferred inflow of resources in both governmental fund and government-wide financial statements.

NOTE 1 Summary of Significant Accounting Policies (Continued)

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

Leases – The County leases various personal property. The County evaluates the term of the lease at inception. Leases that met the definition of a right-of-use (ROU) lease are included as ROU lease assets and ROU lease liabilities on the government-wide financial statements.

ROU assets represent the County's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the County's incremental borrowing rate, based on the information available at commencement date, is used to determine the present value of lease payments. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the option(s) will be exercised. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Leases with a maximum term of 12 months or less are excluded from the ROU asset and liability amounts.

Fund Balance – In the fund financial statements, *nonspendable* fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers (grants or lenders) or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, *assigned* fund balances represent the remaining amount that is not restricted or committed. The Board of Commissioners are the body authorized to assign amounts to a specific purpose, and typically do so when a specific revenue source is received and a special revenue fund is thereby established. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. The County applies committed resources, then assigned resources, then unassigned resources when an expense is incurred for purposes for which all fund balances classifications are available.

NOTE 1 Summary of Significant Accounting Policies (Continued)

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

Subsequent Events – Management has evaluated subsequent events through the date of the audit report. This is the date the financial statements were available to be issued. Management has concluded that no material subsequent events have occurred.

Hospital Addition/Remodel – In 2011, BCH began a major addition and remodel project. Since the Hospital was not in a position to issue bonded debt for the construction costs, Benewah County agreed to issue general obligation bonds (see note 9) and in exchange executed a memorandum of understanding with the Hospital wherein the Hospital agreed to make monthly payments into a trust account held by the County in sufficient amount to cover the general obligation bond payments. The County makes the bond debt payments from this trust account.

NOTE 2 Recently Adopted Accounting Guidance

For the year ended September 30, 2023, there were four new GASB statements that became effective. The adoption of the statement has the following effect for the County:

GASB Statement No. 91, *Conduit Debt Obligations* - The County is not involved in debt issuance activity that meets the definition of conduit debt. This Statement did not have an effect on the financial reporting of the County.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (PPP) - The County is not involved in any arrangements that meet the definition of a PPP. This Statement did not have an effect on the financial reporting of the County.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA) – As a result of the adoption of the Statement, the County concluded there were no SBITA contracts as of September 30, 2023. This Statement did not have an effect on the financial reporting of the County.

GASB Statement No. 99, *Omnibus 2022* - The Statement provides updates to various previously issued GASB Statements. As a result of the adoption of this Statement, the County has reviewed the accounting applied to the right-of-use lease/SBITA assets and liabilities. The adoption did not have an effect on the financial reporting of the County.

NOTE 3 Cash and Investments

Deposits

	Carrying Amount	Bank Balance
Checking and Savings Accounts	9,717,323	10,067,367
Cash on hand	100	-
	$9,717,423	$10,067,367

Checking and savings accounts were held at various banking institutions. At each bank, FDIC insures up to $250,000 for the combined amount of all time and savings accounts, plus an additional $250,000 for the combined amount of all interest-bearing and noninterest-bearing demand deposit accounts. The balances of $3,124,645 at Banner Bank, $840,234 at Wells Fargo Bank, $199,173 at US Bank, and $4,379,774 at P1FCU are in excess of the FDIC insured limit and uncollateralized.

Benewah Community Hospital had a balance of $1,645,000 that was in excess of the FDIC insured limit and uncollateralized.

Investments

Detail of investments at September 30, 2023 are as follows:

	Rate	Total
Multi Bank Securities	3.00%	249,000
Total		$ 249,000

Investment Maturities

External Investment Pool	Book Value	Market Value	Less than 1 Year	1-8 Years
Multi Bank Securities Pool	$ 249,000	$ 244,319	$ 249,000	$ -

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments is the risk that in the event of the failure of the counter party (e.g. broker-dealer) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County's policy is that deposit accounts will be covered by FDIC or NCUA insurance, except for highly-liquid accounts.

NOTE 3 Cash and Investments (Continued)

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization such as Moody's or Standard & Poor's. At year-end, the County did not hold any investments and is not subject to this risk. The County does not have a policy related to credit risk.

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rate. The County's policy is to hold investments covered by the FDIC or to invest in US Government-backed securities. In addition, it is the intent of management to hold the securities to maturity thereby reducing the interest rate risk.

Concentration of credit risk is the risk that concentration of investments with one issuer represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total investments of the entity are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The County does not have a policy limiting the amount it may invest in any one issuer.

When applicable the County's investments are classified into the following three categories of credit risk:

1) Insured or registered, or securities held by the County or its agent in the County's name.
2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
3) Uninsured and unregistered, with securities held by the counterparty or by the counterparty's trust department or agent, but not in the County's name.

NOTE 4 Property Tax

The County's property tax is recognized as an asset at the time the County has an enforceable legal claim to the resources (January 1st of each year) and the revenue is recognized in the period for which the taxes are levied. For FY2023, the County has recognized the 2022 levy as revenue and the tax year 2023 levy as an asset.

Tax Year 2022 Levy (FY2023 Revenue)

The market value upon which the 2022 levy was based was $1,299,022,863. The property tax was levied in October 2022 and was due in two equal installments on December 20th and June 20th.

NOTE 4 Property Tax (Continued)

The total tax levy (per $100 of value) for the year was as follows:

	Percentage	Amount
Levy	35.35901%	$4,546,469

Tax Year 2023 Levy (FY2023 Asset)

The property tax levy for 2023 has been recorded as an asset in the amount of $5,118,995. This levy is for the FY2024 operations and has been presented as unavailable property tax revenue.

Deferred Revenue

To the extent property taxes are not collected within 60 days of the end of the accounting period, a deferred revenue amount has been recorded in the governmental funds.

Total taxes receivable as of September 30, 2023	286,709
Less: Taxes collected by November 30, 2023	(50,064)
Total deferred tax revenue	$ 236,645

NOTE 5 Capital Assets

Capital asset activity for the year ended September 30, 2023 was as follows:

Governmental Activities:

	Begininng Balance	Additions	Disposals	Transfers	Ending Balance
Capital assets, depreciated					
Buildings	4,260,775	88,524	(16,873)	12,860	4,345,286
Equipment	2,856,146	290,953	(324,453)	-	2,822,646
Office equipment	176,708	-	-	-	176,708
Vehicles	3,170,594	13,257	-	-	3,183,851
Bridges	8,465,520	-	-	2,642,228	11,107,748
Other infrastructure	226,040	-	-	-	226,040
Road infrastructure	45,111,364	-	-	279,291	45,390,655
Airport infrastructure	2,906,608	-	-	-	2,906,608
Total capital assets, depreciated	67,173,755	392,734	(341,326)	2,934,379	70,159,542
Less: accumulated depreciation					
Buildings	(3,163,857)	(52,898)	14,042	-	(3,202,713)
Equipment	(964,229)	(324,657)	324,453	-	(964,433)
Office equipment	(166,486)	(5,481)	-	-	(171,967)
Vehicles	(2,772,920)	(73,099)	-	-	(2,846,019)
Bridges	(4,921,799)	(107,393)	-	-	(5,029,192)
Other infrastructure	(56,510)	(11,302)	-	-	(67,812)
Road infrastructure	(43,870,735)	(78,585)	-	-	(43,949,320)
Airport infrastructure	(2,135,294)	(145,669)	-	-	(2,280,963)
Total accumulated depreciation	(58,051,830)	(799,084)	338,495	-	(58,512,419)
Net capital assets, depreciated	9,121,925	(406,350)	(2,831)	2,934,379	11,647,123
Capital assets, not depreciated					
Land	34,000	-	-	-	34,000
Construction in progress	693,065	2,846,065	-	(2,934,379)	604,751
Total capital assets, not depreciated	727,065	2,846,065	-	(2,934,379)	638,751
Total capital assets, net	$ 9,848,990	$ 2,439,715	$ (2,831)	$ -	$ 12,285,874

NOTE 5 Capital Assets (Continued)

During FY2023, depreciation expense was charged to functions as follows:

General government	116,323
Public safety	98,703
Highway and transportation	476,381
Sanitation	93,987
Culture and recreation	13,494
Weed abatement	196
Total	$799,084

Business-Type Activities:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Capital assets, depreciated					
Buildings	1,925,653	-	-	-	1,925,653
Equipment	548,971	-	-	-	548,971
Office equipment	43,245	-	-	-	43,245
Vehicles	39,848	-	-	190,815	230,663
Total capital assets, depreciated	2,557,717	-	-	190,815	2,748,532
Less: accumulated depreciation					
Buildings	(836,165)	(30,878)	-	-	(867,043)
Equipment	(499,254)	(19,905)	-	-	(519,159)
Office equipment	(27,228)	(6,393)	-	-	(33,621)
Vehicles	(36,941)	(15,503)	-	-	(52,444)
Total accumulated depreciation	(1,399,588)	(72,679)	-	-	(1,472,267)
Net capital assets, depreciated	1,158,129	(72,679)	-	190,815	1,276,265
Capital assets, not depreciated					
Construction in progress	135,000	55,815	-	(190,815)	-
Land	15,183	-	-	-	15,183
Total capital assets, not depreciated	150,183	55,815	-	(190,815)	15,183
Total capital assets, net	$ 1,308,312	$ (16,864)	$ -	$ -	$ 1,291,448

During FY2023, $72,679 of depreciation expense was charged to the business-type activities.

NOTE 6 Defined Benefit Pension Plan

In accordance with GASB 68, *Accounting and Financial Reporting for Pensions*, which became effective for the year ended September 30, 2015, the financial reporting and note disclosures are based off the most recent audited financial statements of PERSI, which was completed for the period ended June 30, 2023. All amounts are as of June 30, 2023 unless otherwise noted.

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. 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) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

NOTE 6 Defined Benefit Pension Plan (Continued)

The contribution rates for employees are set by stature at 60% (72%) of the employer rate. As of September 30, 2023 it was 6.71% (9.83%). The employer contribution rate is set by the Retirement Board and was 11.18% (13.26%) of covered compensation. The County's employer contributions required and paid were $382,050 for the year ended September 30, 2023.

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

At September 30, 2023, the County reported a (asset) liability in the amount of $3,003,152 for its proportionate share of the net pension (asset) liability as of June 30, 2023. The net pension (asset) liability was measured as of June 30, 2023, and the total pension (asset) liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension (asset) liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, the County's proportion was 0.07525433%.

The County's pension expense (revenue) is calculated and made available as part of PERSI's annual audit. The pension expense (revenue) for the year ended June 30, 2023 was calculated at $805,036.

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	514,762	-
Changes in assumptions or other inputs	297,375	-
Net difference between projected and actual earning on pension plan investments	281,890	-
Change in proportionate share	32,981	47,179
Employer contributions subsequent to the measurement date	95,174	-
Total	$1,222,182	$47,179

NOTE 6 Defined Benefit Pension Plan (Continued)

$95,174 reported as deferred outflow of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024.

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

For the Year Ending June 30:	Amount to be Recognized
2024	389,060
2025	182,830
2026	568,757
2027	(46,619)
2028	80,975

Actuarial Assumptions

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return-net of investment fees	6.35%
Cost of living (COLA) adjustments	1.00%

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher Tables, increased 21%.
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%.
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%. 5% of Fire and Police active member deaths are assumed to be duty related. This Assumption was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

NOTE 6 Defined Benefit Pension Plan (Continued)

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions.

The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

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

Discount Rate

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

NOTE 6 Defined Benefit Pension Plan (Continued)

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$5,401,293	$3,003,152	$1,043,122

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2023, the County reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 7 Right-of-use Lease Asset/Liability

During the year ended September 30, 2023, the following changes occurred in right-of-use lease assets:

Right-of-Use Lease Assets	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year
Equipment	22,187	10,352	-	-	32,539
Less: Accumulated Amortization					
Equipment	(3,383)	(6,328)	-	-	(9,711)
Total Right-of-Use Lease Assets, net	$ 18,804	$ 4,024	$ -	$ -	$ 22,828

NOTE 7 Right-of-use Lease Asset/Liability (Continued)

Total lease expense for the year ended September 30, 2023 is as follows:

Lease expense	
Amortization expense by class of underlying asset	
Equipment	6,328
Total amortization expense	6,328
Interest on lease liabilities	611
Total	$ 6,939

During the year ended September 30, 2023, the following changes occurred in the right-of-use lease liability:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
Right-of-Use Lease Liabilities						
Equipment	$ 18,750	$ 10,274	$ -	$ (5,920)	$ 23,104	$ 6,198
	$ 18,750	$ 10,274	$ -	$ (5,920)	$ 23,104	$ 6,198

Future minimum annual payments as of September 30, 2023 are as follows:

FY Ending September 30,	Principal	Interest	Total Payments
2024	6,198	491	6,689
2025	6,333	356	6,689
2026	6,072	217	6,289
2027	3,856	87	3,943
2028	645	4	649
Total Future Payments	$ 23,104	$ 1,155	$ 24,259

NOTE 8 Lease Receivable

The County entered into a lease agreement to lease a building to the Forest Service on December 6, 2010 for 60 months ending on December 5, 2015, with the option to renew for three additional five-year periods with a discount rate of 1.48% based on the estimated incremental borrowing rate determined by the County. The lease requires monthly payments to be received of $15,249.

The County entered into a lease agreement to lease a building to USPS on December 6, 2010 for 180 months ending on December 5, 2025, with no option to renew with a discount rate of 0.93% based on the estimated incremental borrowing rate determined by the County. The lease requires monthly payments to be received of $6,268.

NOTE 8 Lease Receivable (Continued)

The County entered into a lease agreement to lease land to Tarmak Holdings, LLC on August 1, 2021 for 24 months ending on July 31, 2023, with no option to renew with a discount rate of 0.27% based on the estimated incremental borrowing rate determined by the County. The lease requires monthly payments to be received of $400.

The County entered into a lease agreement to lease building to ROJO 7, INC. effective October 1, 2022 for 60 months ending on September 30, 2027, with the option to renew for an additional 12 months with a discount rate of 3.90% based on the estimated incremental borrowing rate determined by the County. The lease requires monthly payments to be received of $1,000 for the first 12 months and $1,200 for the remaining lease term.

The County entered into a lease agreement to lease land to Tarmak Holdings, LLC effective August 1, 2023 for 60 months ending on July 31, 2028, with a discount rate of 2.66% based on the estimated incremental borrowing rate determined by the County. The lease requires monthly payments to be received of $400.

Total lease revenue for the year ended September 30, 2023 is as follows:

Lease Revenue	
Building	258,978
Land	4,741
Total lease revenue	263,719
Interest revenue	24,746
Total	$ 288,465

Future minimum annual receipts as of September 30, 2023 are as follows:

FY Ending September 30,	Principal	Interest	Total Receipts
2024	255,468	21,939	277,407
2025	259,214	18,193	277,407
2026	210,232	14,539	224,771
2027	195,962	11,263	207,225
2028	198,474	7,952	206,426
Thereafter	415,839	7,219	423,058
Total Future Payments	$ 1,535,189	$ 81,105	$ 1,616,294

NOTE 9 Long Term Liabilities

The County finances various heavy equipment through long-term financing arrangements all of which contain purchase options throughout the term and are payable for from governmental funds. The long-term financing arrangements are arranged through agreements with various banks and financing institutions.

	Interest Rates	Issue Date	Maturity	Indebtedness September 30, 2023
Governmental Activities				
Heavy Equipment	2.99%-3.59%	Varies	Varies	821,397

The following is a summary of changes in long-term debt obligations of the County for the year ended September 30, 2023:

	Long-Term Obligations October 1, 2022	Long-Term Obligations Incurred	Long-Term Obligations Paid	Long-Term Obligations September 30, 2023	Due Within One Year	Remaining Balance
Governmental Activities						
Heavy Equipment	932,539	-	(111,142)	821,397	157,204	664,193
2009 General Obligation Bonds	285,000	-	(140,000)	145,000	145,000	-
Total govermental activities	$ 1,217,539	$ -	$ (251,142)	$ 966,397	$ 302,204	$ 664,193

Future minimum annual payments for the long-term liabilities as of September 30, 2023 are as follows:

Heavy Equipment:

Year Ended 9/30	Principal	Interest	Total
2024	157,204	27,623	184,827
2025	77,696	22,238	99,934
2026	226,592	14,451	241,043
2027	199,124	13,082	212,206
2028	26,771	5,795	32,566
2029	134,010	5,346	139,356
Totals	**$ 821,397**	**$ 88,535**	**$ 909,932**

2009 General Obligation Bonds:

Authorized by resolution #2009-14 on October 13, 2009 for the issuance of general obligation bonds of the County in the principal amount of $1,730,000 to fund the construction and equipping of a new solid waste facility. The interest rate varies between 4.237% and 6.25%.

Year Ended 9/30	Principal	Interest	Total
2024	145,000	5,800	150,800
Totals	**$ 145,000**	**$ 5,800**	**$ 150,800**

NOTE 9 Long Term Liabilities (Continued)

Other Long-term Debt-BCH

Long Term Debt:

Series 2020A Taxable Revenue Bonds payable to Idaho Bond Bank Authority, dated October 8, 2020, in the original amount of $19,010,000, payable annually on September 15, with variable principal payments ranging from $675,000 to $1,380,000, beginning September 15, 2021. Variable rate interest of 4 to 5 percent is payable semiannually through September 15, 2040.

The bonds were issued by Benewah County and are secured by the County's full faith and credit and tax revenues. The County and the Hospital have signed an agreement under which all bond principle and interest payments will be made by the Hospital. In conjunction with this bond issuance, the Series 2010B-2 bonds that were issued in the original amount of $23,875,000 and dated November 1, 2020, were refunded. The Hospital recognized a deferred inflow of $121,959 that is to be amortized through September 2040. The Series 2010B-2 bonds were issued in the form of Build America Bonds under the American Recovery and Reinvestment Act of 2009. Under this act, the Hospital received a subsidy payment from the United States Treasury for a portion of the interest associated with the 2010B-2 Bonds. The subsidy payment is equal to 32.935 percent of the total interest payable during each annual period. The refunding will reduce debt service payments by $5,563,000 over the life of the bonds with an economic gain on the refunding are approximately $4,906,000. The Hospital will no longer receive the subsidy payments due to the refunding.

The County and the Hospital entered into a memorandum of understanding (MOU) dated January 26, 2012 agreeing the entire debt service obligation on the Series 2010B bonds would be funded by the Hospital. In October 2020, the Series 2010B Bonds were defeased with the issuance of the 2020 Series A bonds. The MOU was updated in December 2020 with the following key provisions:

1. Beginning November 1, 2020, the Hospital shall make not less than a $140,000 deposit at the County to be deposited into the Bond Fund to ensure there are sufficient funds available to the County to pay for the debt service on the refunding bond.
2. Beginning on or before January 1, 2024, the Hospital shall make not less than a $130,000 deposit at the County to be deposited into the Bond Fund.
3. Beginning on or before January 1, 2031, the Hospital shall make not less than a $120,000 deposit at the County to be deposited into the Bond Fund.
4. The amount held in the Bond Fund shall be an amount sufficient to make each bond payment due at least six (6) months in advance of the due date.
5. Six (6) months prior to the date of the final debt service payment, the County will review the Bond Fund balance and shall advise the Hospital of any adjustments to the Hospital's monthly payment required for the final debt service payment, taking into account any accrued monies in the Bond Fund.

NOTE 9 Long Term Liabilities (Continued)

For the year ended September 30, 2023, BCH made $1,687,000 in payments during the year and the ending balance of the Bond Fund was $1,671,707. The payments made, and ending balance, was in compliance with the funding plan.

A summary of changes in long-term debt of BCH for the year ended December 31, 2022 is as follows:

	Balance 12/31/2021 (restated)	Acquired	Principal Payments	Balance 12/31/2022	Due Within One Year
Long-term debt	24,261,659	-	(762,998)	23,498,661	832,807
Lease obligations	1,408,113	-	(459,722)	948,391	257,767
Total long-term debt	##########	$ -	$ (1,222,720)	##########	##########

NOTE 10 Transfers Between Funds

The primary purpose of interfund transfers is to redistribute money as deemed appropriate by management. Operating transfers between funds occurred as follows:

Fund	Out	In
General	255,578	
Juvenile Probation	-	56,471
Solid Waste	-	121,390
Planning & Public Works	-	17,717
Road and Bridge	-	60,000
Unemployment Trust	10,000	-
Workman's Comp Trust	-	10,000
Total	$265,578	$265,578

NOTE 11 Excess of Actual Expenditures over Budget in Individual Funds

The following funds had an excess of actual expenditures over budget for the year ended September 30, 2023:

Fund	Excess
Parks and Recreation	6,731
Leuty Building	3,604
Building Inspector	11,300
County Sewer	26,870
County Ambulance District	160,419

NOTE 12 Deficit Fund Balance

The County had the following deficit fund balances at September 30, 2023:

911 Emergency	19,546

It is the County's intent to eliminate the deficit in the future through the budgeting process.

NOTE 13 Risk Management and Contingencies

The County faces a risk of loss (other than that associated with the area's general economic dependence on the health of the timber industry) in three areas. The first two are property damage and tort liability. To protect itself from such potential losses, the County purchases commercial insurance through the Idaho Counties Risk Management Program (ICRMP), a public entity risk pool in which ICRMP acts an underwriter and collector of premiums paid by the pool's participants.

The third area of risk involves employee injury on the job. To guard against this potential loss, the County obtains workman's compensation insurance through the Idaho State Insurance Fund. This policy is a retrospectively rated policy. Premiums are accrued based on experience to date of a group of entities. Adjustments are made to the premiums based on actual experience.

Settlements have not exceeded insurance coverage for each of the last three years.

NOTE 14 Contingent Liabilities

The County participates in several federal financial assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. There is then the possibility of potential County liability as determined by a sponsoring organization audit, if such an audit would occur.

NOTE 15 Prior Period Adjustment

The County made prior period adjustments for the items as noted below:

- A prior period adjustment was recorded to account for a prepaid health insurance paid in various funds as of the end of the prior year. The adjustment increases beginning fund balance, and increases beginning net position by $99,524, respectively.
- A prior period adjustment was recorded to account for a prepaid health insurance paid in various funds as of the end of the prior year. The adjustment increases beginning net position by $4,514, respectively.
- A prior period adjustment was recorded to account for the beginning balance of net OPEB liability not recorded in the prior year. The adjustment decreases beginning governmental activities net position by $84,016.
- A prior period adjustment was recorded to account for the beginning balance of net OPEB liability not recorded in the prior year. The adjustment decreases beginning business-type activities net position by $6,275.
- A prior period adjustment was recorded to account for state revenue not recorded in the district court fund in the prior year. The adjustment increases beginning fund balance, and increases beginning net position by $134,337, respectively.
- A prior period adjustment was recorded to account for County Fair Association reevaluation to be included as a part of the reporting entity of the County previously reported as a component unit. The adjustment increases beginning fund balance and increases beginning net position by $17,810

NOTE 15 Prior Period Adjustment (Continued)

	September 30, 2023, as previously reported	Error correction	September 30, 2023, as restated
Government-wide			
Governmental activities	12,088,505	163,141	12,251,646
Business-type activities	2,331,866	(1,761)	2,330,105
Total government-wide	$ 14,420,371	$ 161,380	$ 14,581,751
Governmental funds			
General fund	1,077,698	30,280	1,107,978
Justice fund	214,376	32,616	246,992
Road fund	786,507	15,648	802,155
Solid waste fund	(80,248)	4,584	(75,664)
Juvenile probation fund	24,989	2,785	27,774
District court fund	60,862	136,137	196,999
Indigent and charity fund	325,638	1,800	327,438
Revaluation fund	53,051	5,497	58,548
Benewah county fair fund	-	17,810	17,810
Total governmental funds	$ 2,462,873	$ 247,157	$ 2,710,030

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable) Original to Actual	Variances Favorable (Unfavorable) Final to Actual
Revenues					
Taxes	859,662	859,662	858,437	(1,225)	(1,225)
Licenses and permits	110,000	110,000	163,187	53,187	53,187
Intergovernmental	453,000	453,000	547,461	94,461	94,461
Charges for services	5,000	5,000	51,420	46,420	46,420
Interest income	22,000	22,000	49,441	27,441	27,441
Miscellaneous	25,000	25,000	188,449	163,449	163,449
Total revenues	1,474,662	1,474,662	1,858,395	383,733	383,733
Expenditures					
General government	2,148,976	2,148,976	1,760,662	388,314	388,314
Public safety	106,086	106,086	55,090	50,996	50,996
Capital outlay	104,911	104,911	15,867	89,044	89,044
Debt service:					
Principal	-	-	4,261	(4,261)	(4,261)
Interest	-	-	251	(251)	(251)
Total expenditures	2,359,973	2,359,973	1,836,131	523,842	523,842
Excess (deficiency) of revenues over (under) expenditures	(885,311)	(885,311)	22,264	907,575	907,575
Other financing sources (uses)					
Operating transfer in (out)	500,000	500,000	(255,578)	(755,578)	(755,578)
Net change in fund balance	$ (385,311)	$ (385,311)	(233,314)	$ 151,997	$ 151,997
Fund balance - beginning of year			1,077,698		
Prior period adjustment (See Note 15)			30,280		
Fund balance - end of year			$ 874,664		

JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable) Original to Actual	Variances Favorable (Unfavorable) Final to Actual
Revenues					
Taxes	1,760,000	1,760,000	1,758,284	(1,716)	(1,716)
Licenses and permits	7,500	7,500	44,708	37,208	37,208
Intergovernmental	324,000	324,000	241,238	(82,762)	(82,762)
Charges for services	81,000	81,000	85,573	4,573	4,573
Miscellaneous	32,000	32,000	388,870	356,870	356,870
Total revenues	2,204,500	2,204,500	2,518,673	314,173	314,173
Expenditures					
Public safety	2,410,135	2,410,135	2,185,492	224,643	224,643
Capital outlay	96,200	96,200	91,766	4,434	4,434
Total expenditures	2,506,335	2,506,335	2,277,258	229,077	229,077
Net change in fund balance	$ (301,835)	$ (301,835)	241,415	$ 543,250	$ 543,250
Fund balance - beginning of year			214,376		
Prior period adjustment (See Note 15)			32,616		
Fund balance - end of year			$ 488,407		

ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable) Original to Actual	Variances Favorable (Unfavorable) Final to Actual
Revenues					
Taxes	943,000	943,000	951,150	8,150	8,150
Intergovernmental	2,402,000	2,402,000	2,365,296	(36,704)	(36,704)
Miscellaneous	40,000	40,000	308,790	268,790	268,790
Total revenues	3,385,000	3,385,000	3,625,236	240,236	240,236
Expenditures					
Highway and transportation	3,485,970	3,485,970	3,156,134	329,836	329,836
Capital outlay	485,000	485,000	233,354	251,646	251,646
Debt Service:					
Principal	-	-	73,727	(73,727)	(73,727)
Interest	-	-	26,207	(26,207)	(26,207)
Total expenditures	3,970,970	3,970,970	3,489,422	481,548	481,548
Excess (deficiency) of revenues over (under) expenditures	(585,970)	(585,970)	135,814	721,784	721,784
Other financing sources (uses)					
Operating transfer in (out)	-	-	60,000	60,000	60,000
Net change in fund balance	$ (585,970)	$ (585,970)	195,814	$ 781,784	$ 781,784
Fund balance - beginning of year			786,507		
Prior period adjustment (See Note 15)			15,648		
Fund balance - end of year			$ 997,969		

SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable) Original to Actual	Variances Favorable (Unfavorable) Final to Actual
Revenues					
Taxes	465,000	465,000	463,056	(1,944)	(1,944)
Intergovernmental	216,000	216,000	244,465	28,465	28,465
Charges for services	230,000	230,000	214,966	(15,034)	(15,034)
Miscellaneous	65,000	65,000	101,540	36,540	36,540
Special assessments	370,000	370,000	385,715	15,715	15,715
Total revenues	1,346,000	1,346,000	1,409,742	63,742	63,742
Expenditures					
Sanitation	1,188,998	1,188,998	1,272,251	(83,253)	(83,253)
Capital outlay	265,000	265,000	68,000	197,000	197,000
Debt Service:					
Principal	-	-	37,415	(37,415)	(37,415)
Interest	-	-	3,628	(3,628)	(3,628)
Total expenditures	1,453,998	1,453,998	1,381,294	72,704	72,704
Excess (deficiency) of revenues over (under) expenditures	(107,998)	(107,998)	28,448	136,446	136,446
Other financing sources					
Operating transfer in (out)	-	-	121,390	121,390	121,390
Net change in fund balance	$ (107,998)	$ (107,998)	149,838	$ 257,836	$ 257,836
Fund balance (deficit) - beginning of year			(80,248)		
Prior period adjustment (See Note 15)			4,584		
Fund balance - end of year			$ 74,174		

ARPA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable) Original to Actual	Variances Favorable (Unfavorable) Final to Actual
Revenues					
Intergovernmental	700,000	700,000	548,691	(151,309)	(151,309)
Total revenues	700,000	700,000	548,691	(151,309)	(151,309)
Expenditures					
General government	200,000	200,000	142,072	57,928	57,928
Capital outlay	500,000	500,000	406,619	93,381	93,381
Total expenditures	700,000	700,000	548,691	151,309	151,309
Net change in fund balance	$ -	$ -	-	$ -	$ -
Fund balance - beginning of year			-		
Fund balance - end of year			$ -		

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

NET PENSION (ASSET) LIABILITY RELATED SCHEDULES

Schedule of the County's Share of Net Pension (Asset) Liability
PERSI - Base Plan
As of June 30,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer's portion of the net pension (asset) liability	0.07525433%	0.07834601%	0.07464867%	0.0744101%	0.0736815%	0.0737084%	0.0708655%	0.0695255%	0.0698980%	0.0708675%
Employer's proportionate share of the net pension (asset) liability	3,003,152	3,085,860	(58,956)	1,727,902	841,055	1,087,212	1,113,884	1,409,389	920,443	521,696
Employer's covered employee payroll	3,183,069	3,073,425	2,771,265	2,635,844	2,488,779	2,358,447	2,288,798	2,032,611	1,954,088	1,909,655
Employer's proportional share of the net pension (asset) liability as a percentage of its covered employee payroll	94.35%	100.40%	-2.13%	65.55%	33.79%	46.10%	48.67%	69.34%	47.10%	27.32%
Plan fiduciary net position as a percentage of the total	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%

Schedule of the County's Contributions
PERSI - Base Plan
As of June 30,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution - Class 1 Employees	310,118	299,436	269,997	256,803	229,948	217,906	211,471	189,451	181,731	177,582
Statutorily required contribution - Class 2 Employees	71,932	69,454	62,626	59,566	53,337	50,544	49,051	41,861	40,658	39,750
Total Statutorily required contribution - All employees	382,050	368,890	332,623	316,369	283,285	268,450	260,522	231,312	222,389	217,332
Contributions in relation to the statutorily required contribution	(382,050)	(368,890)	(332,623)	(316,369)	(283,285)	(268,450)	(260,522)	(231,312)	(222,389)	(217,332)
Contribution (deficiency) excess	-	-	-	-	-	-	-	-	-	-
Employer's covered employee payroll - Class 1 Employees	2,597,303	2,507,839	2,261,281	2,150,779	2,031,343	1,924,965	1,868,123	1,673,601	1,605,395	1,568,746
Employer's covered employee payroll - Class 2 Employees	585,766	565,587	509,984	485,065	457,436	433,482	420,675	359,010	348,693	340,909
Contributions as a percentage of covered employee payroll - Class 1	11.94%	11.94%	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
Contributions as a percentage of covered employee payroll - Class 2	12.28%	12.28%	12.28%	12.28%	11.66%	11.66%	11.66%	11.66%	11.66%	11.66%

Data is reported is measured as of June 30, 2023.

NOTES TO THE NET PENSION LIABILITY SCHEDULES
As of June 30, 2023

Change of Assumptions. There was no change of assumptions as of June 30, 2023.

OTHER POST EMPLOYMENT BENEFIT LIABILITY SCHEDULE
As of September 30,

	2023	2022
Service Cost	8,476	8,229
Interest	2,269	2,033
Benefit payments	(238)	(223)
Net change in total OPEB Liability	10,507	10,039
Total OPEB liability - beginning	90,291	80,252
Total OPEB liability-ending	$ 100,798	$ 90,291
Covered payroll	2,452,178	2,380,755
Total OPEB liability as a percentage of covered-employee payroll	4.11%	3.79%

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

NOTES TO THE OTHER POST EMPLOYMENT BENEFITS LIABILITY SCHEDULE
As of September 30, 2023

Change of Assumptions. Change of assumptions include state, trend, discount and other inputs.

SUPPLEMENTARY INFORMATION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023

	Juvenile Probation	Airport	Ambulance	Bond Redemption	District Court	County Fair	Fair Grounds and Buildings	Health District	Hospital Operation
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash and cash equivalents	8,770	215,520	23,694	6	384,594	5,894	4,225	97	25,229
Receivables:									
Taxes	-	681	614	-	7,808	908	588	2,623	2,334
Unbilled taxes	-	9,000	5,000	-	11,386	12,250	7,250	32,000	-
Lease	-	-	-	-	-	-	-	-	-
Prepaid items	2,337	-	-	-	1,941	-	-	-	-
Due from other governments	25,440	52,363	668	-	46,063	1,289	1,219	15,668	500
Total assets	36,547	277,564	29,976	6	451,792	20,341	13,282	50,388	28,063
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 36,547	$ 277,564	$ 29,976	$ 6	$ 451,792	$ 20,341	$ 13,282	$ 50,388	$ 28,063
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Warrants payable	8,770	6,394	6,064	-	5,618	-	-	-	-
Accounts payable	-	1,592	-	-	-	-	-	-	-
Total liabilities	8,770	7,986	6,064	-	5,618	-	-	-	-
Deferred inflows of resources:									
Deferred revenue	-	509	461	-	6,312	713	469	2,138	1,552
Deferred lease revenue	-	-	-	-	-	-	-	-	-
Unavailable tax revenue	-	9,000	5,000	-	11,386	12,250	7,250	32,000	-
Total deferred inflows of resources	-	9,509	5,461	-	17,698	12,963	7,719	34,138	1,552
Fund Balances:									
Assigned	-	200,000	17,278	-	126,117	5,000	5,000	1,332	-
Nonspendable	2,337	-	-	-	1,941	-	-	-	-
Restricted for:									
General government	-	-	-	6	300,418	-	-	14,918	-
Public safety	25,440	-	1,173	-	-	-	-	-	-
Highway and transportation	-	60,069	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	2,378	563	-	-
Hospital operations	-	-	-	-	-	-	-	-	26,511
Weed abatement	-	-	-	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-	-	-	-
Total fund balances	27,777	260,069	18,451	6	428,476	7,378	5,563	16,250	26,511
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 36,547	$ 277,564	$ 29,976	$ 6	$ 451,792	$ 20,341	$ 13,282	$ 50,388	$ 28,063

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2023

	Indigent and Charity	Junior College	Pest	Revaluation	CDA Basin Project	Tort	Stimulus Grant	Warrant Redemption
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Assets:								
Cash and cash equivalents	287,483	272,105	3,857	56,492	2,410	27,893	11,083	48
Receivables:								
Taxes	599	122	10	10,922	-	7,059	-	-
Unbilled taxes	-	-	-	179,930	-	132,500	-	-
Lease	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	7,203	-	-	-	-
Due from other governments	1,037	12,816	151	18,850	-	6,429	-	-
Total assets	289,119	285,043	4,018	273,397	2,410	173,881	11,083	48
Deferred outflows of resources	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 289,119	$ 285,043	$ 4,018	$ 273,397	$ 2,410	$ 173,881	$ 11,083	$ 48
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Warrants payable	148	-	-	15,534	-	-	-	-
Accounts payable	-	11,050	-	-	-	-	-	-
Total liabilities	148	11,050	-	15,534	-	-	-	-
Deferred inflows of resources:								
Deferred revenue	135	-	-	8,884	-	5,801	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	179,930	-	132,500	-	-
Total deferred inflows of resources	135	-	-	188,814	-	138,301	-	-
Fund Balances:								
Assigned	-	-	-	45,077	-	29,799	-	-
Nonspendable	-	-	-	7,203	-	-	-	-
Restricted for:								
General government	288,836	273,993	4,018	16,769	2,410	5,781	11,083	48
Public safety	-	-	-	-	-	-	-	-
Highway and transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-
Weed abatement	-	-	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-	-	-
Total fund balances	288,836	273,993	4,018	69,049	2,410	35,580	11,083	48
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 289,119	$ 285,043	$ 4,018	$ 273,397	$ 2,410	$ 173,881	$ 11,083	$ 48

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2023

	Weeds	Planning & Public Works	Elections	Snowmobile	Waterways	Marine Patrol	Local Improvement Guarantee	Building and Land Trust	Insurance Reserve
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash and cash equivalents	2,795	10,687	459,760	61,596	16,111	60,938	51,247	164,976	35,503
Receivables:									
Taxes	806	-	-	-	-	-	3	-	-
Unbilled taxes	19,725	-	-	-	-	-	-	-	-
Lease	-	-	-	-	-	-	-	21,748	-
Prepaid items	-	1,941	-	-	-	-	-	-	-
Due from other governments	52	13,680	17,245	-	-	9,047	-	-	-
Total assets	23,378	26,308	477,005	61,596	16,111	69,985	51,250	186,724	35,503
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 23,378	$ 26,308	$ 477,005	$ 61,596	$ 16,111	$ 69,985	$ 51,250	$ 186,724	$ 35,503
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Warrants payable	-	10,687	801	-	1,763	3,374	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-
Total liabilities	-	10,687	801	-	1,763	3,374	-	-	-
Deferred inflows of resources:									
Deferred revenue	649	-	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	21,749	-
Unavailable tax revenue	19,725	-	-	-	-	-	-	-	-
Total deferred inflows of resources	20,374	-	-	-	-	-	-	21,749	-
Fund Balances:									
Assigned	3,252	-	-	-	-	-	-	-	-
Nonspendable	-	1,941	-	-	-	-	-	-	-
Restricted for:									
General government	-	13,680	476,204	-	-	-	51,250	164,975	35,503
Public safety	-	-	-	-	-	66,611	-	-	-
Highway and transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	61,596	14,348	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-	-
Weed abatement	(248)	-	-	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-	-	-	-
Total fund balances	3,004	15,621	476,204	61,596	14,348	66,611	51,250	164,975	35,503
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 23,378	$ 26,308	$ 477,005	$ 61,596	$ 16,111	$ 69,985	$ 51,250	$ 186,724	$ 35,503

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2023

	Court Facilities Trust	Indigent Defense Grant Trust	Court Interlock Device	Timber Plus Grant Trust	Hughes House Trust	Page Recording Fees	Title III - Craig-Wyden	Toys for Tots Trust	Christmas Hills Trust
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash and cash equivalents	88,958	-	8,599	9,250	8,842	276,631	88	3,503	62,087
Receivables:									
Taxes	-	-	-	-	-	-	-	-	-
Unbilled taxes	-	-	-	-	-	-	-	-	-
Lease	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Total assets	88,958	-	8,599	9,250	8,842	276,631	88	3,503	62,087
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 88,958	$ -	$ 8,599	$ 9,250	$ 8,842	$ 276,631	$ 88	$ 3,503	$ 62,087
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Warrants payable	-	-	-	-	350	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	350	-	-	-	-
Deferred inflows of resources:									
Deferred revenue	-	-	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-	-
Unavailable tax revenue	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Assigned	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	88,958	-	-	9,250	8,492	276,631	-	-	62,087
Public safety	-	-	8,599	-	-	-	88	3,503	-
Highway and transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-	-
Weed abatement	-	-	-	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-	-	-	-
Total fund balances	88,958	-	8,599	9,250	8,492	276,631	88	3,503	62,087
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 88,958	$ -	$ 8,599	$ 9,250	$ 8,842	$ 276,631	$ 88	$ 3,503	$ 62,087

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
September 30, 2023

	Grant Trust	Sheriff's Trust (Forest Service)	Agent Grant (4H)	Sewer Capitalization Trust	Sheriff Labor Program	Sheriff Law Enforcement Trust	LRHIP Grant	Benewah County Fair	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash and cash equivalents	82	12,365	28,401	6,363	6,796	8,716	15,000	29,222	2,757,916
Receivables:									
Taxes	-	-	-	-	-	-	-	-	35,077
Unbilled taxes	-	-	-	-	-	-	-	-	409,041
Accounts	-	-	-	-	-	-	-	(215)	(215)
Lease	-	-	-	-	-	-	-	-	21,748
Prepaid items	-	-	-	-	-	-	-	-	13,422
Due from other governments	-	-	-	-	-	-	-	-	222,517
Total assets	82	12,365	28,401	6,363	6,796	8,716	15,000	29,007	3,459,506
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 82	$ 12,365	$ 28,401	$ 6,363	$ 6,796	$ 8,716	$ 15,000	$ 29,007	$ 3,459,506
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Warrants payable	-	-	-	-	-	122	-	-	59,625
Accounts payable	-	-	-	-	-	-	-	2	12,644
Total liabilities	-	-	-	-	-	122	-	2	72,269
Deferred inflows of resources:									
Deferred revenue	-	-	-	-	-	-	-	-	27,623
Deferred lease revenue	-	-	-	-	-	-	-	-	21,749
Unavailable tax revenue	-	-	-	-	-	-	-	-	409,041
Total deferred inflows of resources	-	-	-	-	-	-	-	-	458,413
Fund balances:									
Assigned	-	-	-	-	-	-	-	-	432,855
Nonspendable	-	-	-	-	-	-	-	-	13,422
Restricted for:									
General government	82	-	28,401	-	-	-	-	-	2,133,793
Public safety	-	12,365	-	6,363	6,796	8,594	-	-	139,532
Highway and transportation	-	-	-	-	-	-	-	-	60,069
Culture and recreation	-	-	-	-	-	-	-	29,005	107,890
Hospital operations	-	-	-	-	-	-	-	-	26,511
Weed abatement	-	-	-	-	-	-	-	-	(248)
Grant programs	-	-	-	-	-	-	15,000	-	15,000
Total fund balances	82	12,365	28,401	6,363	6,796	8,594	15,000	29,005	2,928,824
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 82	$ 12,365	$ 28,401	$ 6,363	$ 6,796	$ 8,716	$ 15,000	$ 29,007	$ 3,459,506

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

	Juvenile Probation	Airport	Ambulance	Bond Redemption	District Court	County Fair	Fair Grounds and Buildings	Health District	Hospital Operation
Revenues									
Taxes	-	10,919	4,834	-	154,403	14,728	9,513	53,268	3,955
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	107,455	44,649	2,670	-	244,447	5,155	4,875	32,673	1,600
Charges for services	-	2,250	4,252	-	19,386	-	-	-	-
Fines	-	-	-	-	32,082	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Miscellaneous	1,410	44,001	1,702	-	43,527	3,297	2,155	11,026	3,578
Total revenues	108,865	101,819	13,458	-	493,845	23,180	16,543	96,967	9,133
Expenditures									
General government	-	-	-	-	262,368	-	-	81,764	-
Public safety	165,333	-	33,885	-	-	-	-	-	-
Highway and transportation	-	114,439	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	22,250	17,250	-	-
Hospital operations	-	-	-	-	-	-	-	-	450
Weed abatement	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	165,333	114,439	33,885	-	262,368	22,250	17,250	81,764	450
Excess (deficiency) of revenues over (under) expenditures	(56,468)	(12,620)	(20,427)	-	231,477	930	(707)	15,203	8,683
Other financing sources (uses)									
Operating transfers in (out)	56,471	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	56,471	-	-	-	-	-	-	-	-
Net change in fund balance	3	(12,620)	(20,427)	-	231,477	930	(707)	15,203	8,683
Fund balances (deficits) - beginning of year	24,989	272,689	38,878	6	60,862	6,448	6,270	1,047	17,828
Prior period adjustment (Note 15)	2,785	-	-	-	136,137	-	-	-	-
Fund balances - end of year	$ 27,777	$ 260,069	$ 18,451	$ 6	$ 428,476	$ 7,378	$ 5,563	$ 16,250	$ 26,511

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2023

	Indigent and Charity	Junior College	Pest	Revaluation	CDA Basin Project	Tort	Stimulus Grant	Warrant Redemption
Revenues								
Taxes	3,779	-	67	219,428	-	127,647	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	14,148	61,284	605	51,400	-	23,218	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Miscellaneous	39,930	50	-	44,996	-	27,851	-	-
Total revenues	57,857	61,334	672	315,824	-	178,716	-	-
Expenditures								
General government	96,459	19,579	-	287,268	-	164,759	-	-
Public safety	-	-	-	-	-	-	-	-
Highway and transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-
Weed abatement	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	26,334	-	-	-	-
Debt service:								
Principal	-	-	-	1,659	-	-	-	-
Interest	-	-	-	336	-	-	-	-
Total expenditures	96,459	19,579	-	315,597	-	164,759	-	-
Excess (deficiency) of revenues over (under) expenditures	(38,602)	41,755	672	227	-	13,957	-	-
Other financing sources (uses)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	10,274	-	-	-	-
Total financing sources (uses)	-	-	-	10,274	-	-	-	-
Net change in fund balance	(38,602)	41,755	672	10,501	-	13,957	-	-
Fund balances (deficits) - beginning of year	325,638	232,238	3,346	53,051	2,410	21,623	11,083	48
Prior period adjustment (Note 15)	1,800	-	-	5,497	-	-	-	-
Fund balances - end of year	$ 288,836	$ 273,993	$ 4,018	$ 69,049	$ 2,410	$ 35,580	$ 11,083	$ 48

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2023

	Weeds	Planning & Public Works	Elections	Snowmobile	Waterways	Marine Patrol	Local Improvement Guarantee	Building and Land Trust	Insurance Reserve
Revenues									
Taxes	16,078	-	-	-	-	-	-	-	-
Licenses and permits	-	150	-	-	19,275	19,275	-	-	-
Intergovernmental	209	-	68,165	9,604	-	9,047	-	-	-
Charges for services	-	-	-	-	900	-	-	3,600	-
Fines	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	(6)	-
Miscellaneous	3,430	83,491	242	-	2,673	-	-	800	-
Total revenues	19,717	83,641	68,407	9,604	22,848	28,322	-	4,394	-
Expenditures									
General government	-	85,737	22,217	-	-	-	-	-	-
Public safety	-	-	-	-	-	17,194	-	-	-
Highway and transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	14,299	21,527	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-	-
Weed abatement	20,894	-	-	-	-	-	-	-	-
Capital outlay	-	-	687	-	3,919	1,037	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	20,894	85,737	22,904	14,299	25,446	18,231	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,177)	(2,096)	45,503	(4,695)	(2,598)	10,091	-	4,394	-
Other financing sources (uses)									
Operating transfers in (out)	-	17,717	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	17,717	-	-	-	-	-	-	-
Net change in fund balance	(1,177)	15,621	45,503	(4,695)	(2,598)	10,091	-	4,394	-
Fund balances (deficits) - beginning of year	4,181	-	430,701	66,291	16,946	56,520	51,250	160,581	35,503
Prior period adjustment (Note 15)	-	-	-	-	-	-	-	-	-
Fund balances - end of year	$ 3,004	$ 15,621	$ 476,204	$ 61,596	$ 14,348	$ 66,611	$ 51,250	$ 164,975	$ 35,503

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2023

	Court Facilities Trust	Indigent Defense Grant Trust	Court Interlock Device	Timber Plus Grant Trust	Hughes House Trust	Page Recording Fees	Title III - Craig-Wyden	Toys for Tots Trust	Christmas Hills Trust
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	6,187	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	317
Miscellaneous	3,156	-	470	-	1,399	-	-	790	-
Total revenues	3,156	-	470	-	1,399	6,187	-	790	317
Expenditures									
General government	-	-	-	-	2,648	-	-	-	2,164
Public safety	-	-	564	-	-	-	-	67	-
Highway and transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Hospital operations	-	-	-	-	-	-	-	-	-
Weed abatement	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,500	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-		-	-	-
Interest	-	-	-	-	-		-	-	-
Total expenditures	-	-	564	1,500	2,648	-	-	67	2,164
Excess (deficiency) of revenues over (under) expenditures	3,156	-	(94)	(1,500)	(1,249)	6,187	-	723	(1,847)
Other financing sources (uses)									
Operating transfers in (out)	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-		-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balance	3,156	-	(94)	(1,500)	(1,249)	6,187	-	723	(1,847)
Fund balances (deficits) - beginning of year	85,802	-	8,693	10,750	9,741	270,444	88	2,780	63,934
Prior period adjustment (Note 15)	-	-	-	-	-	-	-	-	-
Fund balances - end of year	$ 88,958	$ -	$ 8,599	$ 9,250	$ 8,492	$ 276,631	$ 88	$ 3,503	$ 62,087

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended September 30, 2023

	Grant Trust	Sheriff's Trust (Forest Service)	Agent Grant (4H)	Sewer Capitalization Trust	Sheriff Labor Program	Sheriff Law Enforcement Trust	LRHIP Grant	Benewah County Fair	Total
Revenues									
Taxes	-	-	-	-	-	-	-	-	618,619
Licenses and permits	-	-	-	-	-	-	-	-	44,887
Intergovernmental	1,211	-	3,000	-	690	-	-	-	686,105
Charges for services	-	-	-	-	-	-	-	70,547	100,935
Fines	-	-	-	-	-	-	-	-	32,082
Interest income	-	-	-	-	-	-	-	8	319
Miscellaneous	-	8,102	-	-	-	331	-	725	329,132
Total revenues	1,211	8,102	3,000	-	690	331	-	71,280	1,812,079
Expenditures									
General government	866	-	-	-	-	-	-		1,025,829
Public safety	-	14,567	-	-	40	-	-		231,650
Highways and transportation	-	-	-	-	-	-	-		114,439
Culture and recreation	-	-	-	-	-	-	-	60,085	135,411
Hospital operations	-	-	-	-	-	-	-		450
Weed abatement	-	-	-	-	-	-	-		20,894
Capital outlay	-	-	-	-	-	-	-		33,477
Debt service:									
Principal	-	-	-	-	-	-	-		1,659
Interest	-	-	-	-	-	-	-		336
Total expenditures	866	14,567	-	-	40	-	-	60,085	1,564,145
Excess (deficiency) of revenues over (under) expenditures	345	(6,465)	3,000	-	650	331	-	11,195	247,934
Other financing sources (uses)									
Operating transfers in (out)	-	-	-	-	-	-	-		74,188
Lease proceeds	-	-	-	-	-	-	-		10,274
Total other financing sources (uses)	-	-	-	-	-	-	-	-	84,462
Net change in fund balance	345	(6,465)	3,000	-	650	331	-	11,195	332,396
Fund balances (deficits) - beginning of year	(263)	18,830	25,401	6,363	6,146	8,263	15,000	-	2,432,399
Prior period adjustment (Note 15)	-	-	-	-	-	-	-	17,810	164,029
Fund balances - end of year	$ 82	$ 12,365	$ 28,401	$ 6,363	$ 6,796	$ 8,594	$ 15,000	$ 11,195	$ 2,928,824

NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budgeted Revenue	Actual Revenue	Budgeted Expenditures	Actual Expenditures	Other Financing Sources (Uses)	Beginning Fund Balance (Deficit)	Prior Period Adjustment	Ending Fund Balance
Juvenile Probation	170,000	108,865	170,207	165,333	56,471	24,989	2,785	27,777
Airport	156,000	101,819	267,500	114,439	-	272,689	-	260,069
Ambulance	10,700	13,458	34,172	33,885	-	38,878	-	18,451
Bond Redemption	-	-	-	-	-	6	-	6
District Court	251,300	493,845	343,466	262,368	-	60,862	136,137	428,476
County Fair	17,500	23,180	22,250	22,250	-	6,448	-	7,378
Fair Grounds and Buildings	16,000	16,543	17,250	17,250	-	6,270	-	5,563
Health District	67,000	96,967	82,000	81,764	-	1,047	-	16,250
Hospital Operation	2,000	9,133	2,000	450	-	17,828	-	26,511
Indigent and Charity	120,000	57,857	134,871	96,459	-	325,638	1,800	288,836
Junior College	60,000	61,334	75,000	19,579	-	232,238	-	273,993
Pest	-	672	-	-	-	3,346	-	4,018
Revaluation	261,000	315,824	321,080	315,597	10,274	53,051	5,497	69,049
CDA Basin project	-	-	-	-	-	2,410	-	2,410
Tort	143,400	178,716	173,000	164,759	-	21,623	-	35,580
Stimulus Grant	-	-	-	-	-	11,083	-	11,083
Warrant Redemption	-	-	-	-	-	48	-	48
Weeds	15,850	19,717	26,850	20,894	-	4,181	-	3,004
Planning & public works	-	83,641	87,679	85,737	17,717	-	-	15,621
Elections	65,000	68,407	137,520	22,904	-	430,701	-	476,204
Snowmobile	7,500	9,604	16,000	14,299	-	66,291	-	61,596
Waterways	23,250	22,848	32,720	25,446	-	16,946	-	14,348
Marine Patrol	20,000	28,322	27,355	18,231	-	56,520	-	66,611
Local Improvement Guarantee	-	-	-	-	-	51,250	-	51,250
Building and Land Trust	-	4,394	-	-	-	160,581	-	164,975
Insurance Reserve	-	-	-	-	-	35,503	-	35,503
Court Facilities Trust	-	3,156	-	-	-	85,802	-	88,958
Indigent Defense Grant Trust	-	-	-	-	-	-	-	-
Court Interlock Device	-	470	-	564	-	8,693	-	8,599
Timber Trust Grant Trust	-	-	-	1,500	-	10,750	-	9,250
Hughes House Trust	-	1,399	-	2,648	-	9,741	-	8,492
Page Recording Fees	-	6,187	-	-	-	270,444	-	276,631
Title III- Craig-Wyden	-	-	-	-	-	88	-	88
Toys for Tots Trust	-	790	-	67	-	2,780	-	3,503
Christmas Hills Trust	-	317	-	2,164	-	63,934	-	62,087
Grant Trust	-	1,211	-	866	-	(263)	-	82
Sheriff's Trust (Forest Service)	-	8,102	-	14,567	-	18,830	-	12,365
Agent Grant (4H)	-	3,000	-	-	-	25,401	-	28,401
Sewer Capitalization Trust	-	-	-	-	-	6,363	-	6,363
Sheriff Labor Program	-	690	-	40	-	6,146	-	6,796
Sheriff Law Enforcement Trust	-	331	-	-	-	8,263	-	8,594
LRHIP Grant	-	-	-	-	-	15,000	-	15,000
Benewah County Fair	-	71,280	-	60,085	-	-	17,810	29,005
Total	$ 1,406,500	$ 1,812,079	$ 1,970,920	$ 1,564,145	$ 84,462	$ 2,432,399	$ 164,029	$ 2,928,824

BENEWAH COUNTY, IDAHO
St. Maries, Idaho

NONMAJOR PROPRIETARY FUNDS
COMBINING SCHEDULE OF NET POSITION
For the Year Ended September 30, 2023

	911 Emergency	Parks and Recreation	Leuty Building	Building Inspector	County Sewer	Assessor Map Trust	911 Emergency Trust	Totals
ASSETS								
Current assets:								
Cash and cash equivalents	-	18,685	14,016	508,995	1,660	73,064	156,784	773,204
Receivables:								
Taxes	-	1,238	-	-	-	-	-	1,238
Unbilled taxes	-	21,890	-	-	-	-	-	21,890
Accounts	8,979	10,860	-	16,149	22,073	-	-	58,061
Lease	-	65,319	-	-	-	-	-	65,319
Due from other governments	-	664	1,500	-	-	-	-	2,164
Prepaid items	1,059	-	-	2,747	-	-	-	3,806
Total current assets	10,038	118,656	15,516	527,891	23,733	73,064	156,784	925,682
Noncurrent assets:								
Non-depreciable assets	-	-	15,183	-	-	-	-	15,183
Depreciable assets	289,857	544,484	226,824	25,000	-	14,848	94,978	1,195,991
Less: accumulated depreciation	(280,230)	(505,772)	(98,052)	(24,384)	-	(14,840)	(94,978)	(1,018,256)
Total noncurrent assets	9,627	38,712	143,955	616	-	8	-	192,918
Total assets	19,665	157,368	159,471	528,507	23,733	73,072	156,784	1,118,600
DEFERRED OUTFLOWS OF RESOURCES	16,377	19,311	-	22,610	2,688	-	-	60,986
LIABILITIES								
Current liabilities:								
Warrants payable	4,311	16,624	768	10,300	6,971	-	-	38,974
Vouchers Payable	-	-	-	-	2,759	-	-	2,759
Due to other funds	9,052	-	-	-	-	-	-	9,052
Total current liabilities	13,363	16,624	768	10,300	9,730	-	-	50,785
Noncurrent liabilities:								
Accrued compensated absences	-	-	-	2,619	-	-	-	2,619
OPEB liability	1,351	1,593	-	1,865	222	-	-	5,031
Net pension liability	40,242	47,450	-	55,558	6,607	-	-	149,857
Total noncurrent liabilities	41,593	49,043	-	60,042	6,829	-	-	157,507
Total liabilities	54,956	65,667	768	70,342	16,559	-	-	208,292
DEFERRED INFLOWS OF RESOURCES								
Unavailable taxes revenue	-	21,890	-	-	-	-	-	21,890
Pension related items	632	745	-	873	104	-	-	2,354
Deferred grant revenue	-	-	-	-	-	-	156,784	156,784
Deferred lease revenue	-	62,347	-	-	-	-	-	62,347
Total deferred inflow of resources	632	84,982	-	873	104	-	156,784	243,375
NET POSITION								
Net investment in capital assets	9,627	38,712	143,955	616	-	8	-	192,918
Restricted For:								
Capital fees	-	-	-	-	489	-	-	489
Unrestricted	(29,173)	(12,682)	14,748	479,286	9,269	73,064	-	534,512
Total net position	$ (19,546)	$ 26,030	$ 158,703	$ 479,902	$ 9,758	$ 73,072	$ -	$ 727,919

NONMAJOR PROPRIETARY FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended September 30, 2023

	911 Emergency	Parks and Recreation	Leuty Building	Building Inspector	County Sewer	Assessor Map Trust	911 Emergency Trust	Totals
Operating revenues								
Taxes	-	21,513	-	-	-	-	-	21,513
Intergovernmental	21,629	2,657	6,500	-	12,329	-	17,808	60,923
Licenses, permits, and other	-	-	-	1,568	-	-	-	1,568
Charges for services	110,369	105,725	-	193,053	168,694	3,204	-	581,045
Interest income	-	2,972	-	-	-	-	-	2,972
Miscellaneous	-	4,682	-	-	-	-	-	4,682
Total operating revenue	131,998	137,549	6,500	194,621	181,023	3,204	17,808	672,703
Operating expenses								
Salaries	47,612	56,476	-	65,822	7,758	-	-	177,668
Payroll and benefits	20,775	12,382	-	56,734	5,320	-	-	95,211
Maintenance, repair and supplies	46,613	75,721	5,933	13,780	147,999	-	17,808	307,854
Depreciation	6,395	4,782	5,671	5,000	-	3	-	21,851
Total operating expenses	121,395	149,361	11,604	141,336	161,077	3	17,808	602,584
Change in net position	10,603	(11,812)	(5,104)	53,285	19,946	3,201	-	70,119
Net position - beginning of year	(29,335)	39,332	163,807	425,694	(10,188)	69,871	-	659,181
Prior period adjustment (Note 15)	(814)	(1,490)	-	923	-	-	-	(1,381)
Net position - end of year	$ (19,546)	$ 26,030	$ 158,703	$ 479,902	$ 9,758	$ 73,072	$ -	$ 727,919

PROPRIETARY FUNDS
SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budgeted Revenue	Actual Revenue	Budgeted Expenses	Actual Expenses	Beginning Net Position	Prior Period Adjustment	Ending Net Position
Federal Building	255,000	284,147	401,672	240,337	899,173	-	942,983
911 Emergency	145,000	131,998	175,071	121,395	(29,335)	(814)	(19,546)
Parks and Recreation	134,370	137,549	142,630	149,361	39,332	(1,490)	26,030
Leuty Building	8,000	6,500	8,000	11,604	163,807	-	158,703
Building Inspector	190,000	194,621	130,036	141,336	425,694	923	479,902
County Sewer	90,000	181,023	134,207	161,077	(10,188)	-	9,758
County Ambulance District	-	395,665	206,150	366,569	773,512	(380)	802,228
Assessor Map Trust	-	3,204	-	3	69,871	-	73,072
911 Emergency Trust	-	17,808	-	17,808	-	-	-
Total	$ 822,370	$ 1,352,515	$ 1,197,766	$ 1,209,490	$ 2,331,866	$ (1,761)	$ 2,473,130

SINGLE AUDIT SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

	Federal Assistance Listing Number	Pass-Through Grantor Number/Grant ID Number	Passed-Through to Subrecipients	Expenditures
Department of Agriculture				
Direct through Department of Agriculture:				
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to Counties	10.666	Not Applicable	-	41,862
Total Department of Agriculture			$ -	$ 41,862
U.S. Department of the Interior				
Direct through U.S. Department of Interior:				
Payment in Lieu of Taxes	15.226	Not Applicable	-	112,598
Total U.S. Department of Interior			$ -	$ 112,598
Department of Transportation				
Passed through Idaho Transportation Department:				
National Priority Safety Programs	20.616	Not Available	-	5,458
Direct through U.S. Department of Transportation:				
Airport Improvement Program				
2021 Airport Improvement Program	20.106	3-16-0035-015-2021	-	22,386
2022 Airport Improvement Program	20.106	3-16-0035-018-2022	-	4,820
Total Airport Improvement Program			-	27,206
Total direct through U.S. Department of Transportation			-	27,206
Total Department of Transportation			$ -	$ 32,664
U.S. Department of the Treasury				
Direct through U.S. Department of the Treasury:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	155,750	548,691
Total U.S. Department of Treasury			$ 155,750	$ 548,691
Department of Homeland Security				
Passed through State Military Division:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Not Available	-	57,627
Homeland Security Grant Program	97.067	EMW2021SS00070	-	10,899
Total Department of Homeland Security			$ -	$ 68,526
Total Expenditures of Federal Awards			$ 155,750	$ 804,341

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
September 30, 2023

NOTE 1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Benewah County, Idaho, under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Benewah County, Idaho, it is not intended to and does not present the financial position, changes in net position, or cash flows of Benewah County, Idaho.

NOTE 2 Summary of Significant Accounting Policies

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

2. Pass-through entity identifying numbers are presented were available.

3. Benewah County, Idaho has elected not to use the 10 percent de minimis indirect costs rate as allowed under Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:		
All opinion units	Unmodified	
Internal control over financial reporting:		
- material weakness(es) identified?	____ yes	__x__ no
- significant deficiency(ies) identified?	__x__ yes	____ 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 deficiency(ies) identified?	____ 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 Section 2 CFR section 200.516(a)	____ yes	__x__ no

Identification of major programs:
Reporting Requirements and Communication Considerations

Federal Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended September 30, 2023

Section II – Financial Statement Findings

Finding 2023-001 Year-end Financial Close and Reporting

Condition	Throughout our testing, the financial statement closing process was not completed in a timely manner.
Criteria	Year-end financial close process should be completed in a timely manner.
Cause	Deficiency in controls over financial close and reporting.
Potential effect of Condition	Misstatements on the financial statements due to error or fraud.
Recommendation	We recommend that management complete the closing process in a timely manner.
Management's Response	Management has agreed that this is an important control and will complete the closing process in a timely manner.

Section III – Federal Award Findings and Questioned Costs

None reported

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

Finding 2022-001 Year-end Financial Close and Reporting

Condition Throughout our testing, the financial statement closing process was not completed in a timely manner.

Status This finding still exists and is reported as Finding 2023-001.