BLAINE COUNTY

BASIC FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS

GENERAL PURPOSE FINANCIAL STATEMENTS	Page
Independent Auditor's Report	1-3
Independent Auditor's Report on Compliance and on Internal Control	4-5
Management's Discussion and Analysis	6-12
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet – Governmental Funds	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position – Fiduciary Funds	18
Statement of Changes in Net Position – Fiduciary Funds	19
Notes to Financial Statements	20-36
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
General Fund	38
Ambulance Fund	39
Road and Bridge Fund	40
Pension Plan Required Supplementary Information	41
OPEB Required Supplementary Information	42
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Non-major Governmental Funds	44-45
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-major Governmental Funds	46-47
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Current Expense Detail and Governmental Non-major Funds	48-67
UNIFORM GUIDANCE SUPPLEMENTARY REPORTS	
Independent Auditor's Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by Uniform Guidance	69-71
Schedule of Expenditures of Federal Awards	72
Notes to the Schedule of Expenditures of Federal Awards	73
Schedule of Findings and Questioned Costs	74

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Blaine County, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County as of September 30, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and certain pension and OPEB information on pages 6–12 and 38–42 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Condie, Stoker & Brown

Condie, Stoker & Brown
Rupert, Idaho
February 6, 2024

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County, Idaho as of and for the year ending September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 6, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Condie, Stoker & Brown

Condie, Stoker & Brown
Rupert, Idaho
February 6, 2024

Management's Discussion and Analysis

The following discussion and analysis provides an overview of Blaine County's Financial Activities for the fiscal year ending September 30, 2023.

Financial Highlights

- The assets of Blaine County exceeded its liabilities at the close of fiscal year 2023 by $44,681,696 *(net position*). Of this amount, $17,272,876 (*unrestricted net position)* may be used to meet the government's ongoing obligations to citizens and creditors.
- Blaine County allocated all of the Payment In Lieu of Taxes (PILT) in the amount of $2,707,727 to the General Fund to meet necessary expenditures.
- Interest earnings in the General Fund increased from $281,700 in fiscal year 2022 to $1,288,005 in the current fiscal year.

Overview of the Financial Statements

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

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

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

   The S*tatement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

   Both government-wide financial statements report functions of the County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) and from other functions that are intended to recover all or a significant portion of costs through user fees and charges. The governmental activities of the County include general government, road and bridge, solid waste, and other various activities.

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

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

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

Blaine County maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The Road and Bridge, Ambulance and General funds are considered major funds. Other governmental funds include Bond Redemption, Public Health, Charity and Indigent, Noxious Weed, Recycle Center, Solid Waste, Election Consolidation, Revaluation, District Court, County Fair, Historical Society, Waterways, Snowmobile, Junior College, Liability Insurance, Land Water and Wildlife, American Rescue Plan Act (ARPA), and E911. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

b. Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Blaine County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indication of a government's financial position. In the case of Blaine County, assets exceeded liabilities by $44,681,696 at the close of the most recent fiscal year. Unrestricted net assets were $17,272,876 at the end of fiscal year 2023.

In 1995, a state law was passed setting a 3% cap on annual increases in the amount of property tax revenue used to fund most non-school taxing districts' budgets. The 3% allowable increase is based on the highest property tax budget for the prior three years for any affected taxing district. Additional property tax budget increases are allowed for taxing districts with new construction or annexation, or from use of a "foregone" amount which was created when less than the allowable 3% was levied in a prior year. When a taxing district has added territory through annexation or taxable property through new construction in the prior year, its property tax budget for the current year is allowed to increase above the 3% cap. Blaine County's program revenue encompasses 62% of its budget, and 38% is from property taxes.

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

ASSETS		**2022-2023**	**2021-2022**
Current and Other Assets		33,927,095	32,752,299
Capital Assets		29,850,481	30,832,693
Pension Asset			
Right of Use Asset		448,335	532,781
	Total Assets	64,225,911	64,117,773
Deferred Outflows of Resources		5,450,165	7,390,107
LIABILITIES			
Current Liabilities		6,985,556	7,377,548
Long-Term and Other Liabilities		17,804,839	18,377,211
	Total Liabilities	24,790,395	25,754,759
Deferred Inflow from Pensions		111,719	209,435
Deferred Inflow of Resources from OPEB		31,560	42,081
Deferred Gain on Refunding		60,706	75,882
NET POSITION			
Invested in Capital Assets, Net of Debt		27,220,843	27,086,653
Restricted for Capital Projects and Bond Payment, Net of Debt		187,977	182,586
Unrestricted		17,272,876	18,156,484
	Total Net Assets	44,681,696	45,425,723

The largest portion of the County's net assets (61 percent) reflect its investment in capital assets net of related debt (e.g. land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. Blaine County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net asset of $17,272,876 may be used to meet the government's ongoing obligations to citizens and creditors. (Blaine County's Capitalization threshold is $5,000.)

Blaine County's Statement of Activities Comparison

	2022-2023	2021-2022	Difference
REVENUES			
Program Revenues			
Charges for Services and Sales	11,399,710	10,720,441	679,269
State Allocations	3,530,148	2,866,884	663,264
PILT Revenue	2,707,727	2,412,024	295,703
Operating Grants and Contributions	6,523,769	6,989,458	(465,689)
Miscellaneous	1,446,931	319,130	1,127,801
Property Taxes	15,842,530	15,322,995	519,535
Total Revenues	41,450,815	38,630,932	2,819,883
EXPENSES			
Program Expenses			
Clerk/Auditor	1,786,242	1,679,183	107,059
Assessor	579,647	525,147	54,500
Treasurer/Tax Collector	439,000	393,959	45,041
Sheriff	4,014,417	3,904,995	109,422
Commissioner	834,811	624,036	210,775
Coroner	168,163	164,275	3,888
Prosecuting Attorney	1,409,389	1,329,760	79,629
Probation	913,637	746,087	167,550
Facilities (Buildings and Grounds)	1,348,191	1,273,064	75,127
Administrative Services	294,796	327,430	(32,634)
Extension	140,615	137,563	3,052
Information Technology	1,058,893	710,673	348,220
Elections	128,402	136,264	(7,862)
Ketchum Police	1,825,111	1,559,718	265,393
General	1,647,148	3,346,384	(1,699,236)
Emergency Communications (Dispatch)	1,561,251	1,408,996	152,255
Jail	3,662,305	3,285,132	377,173
Land Use & Bldg. Services (Planning and Zoning)	1,412,163	1,257,214	154,949
Human Resources	283,869	276,308	7,561
Sustainability	151,854	193,248	(41,394)
Geographic Information Systems	415,879	323,585	92,294
Public Defender	894,434	790,592	103,842
Capital Improvement	33,992	52,212	(18,220)
Special Services			
Public Health	583,020	419,126	163,894
Charity & Indigent	20,488	299,812	(279,324)
Road & Bridge	5,089,732	4,196,198	893,534
Noxious Weed	289,074	272,986	16,088
Revaluation	749,237	694,840	54,397
Recycle Center	617,408	556,118	61,290
Solid Waste	3,037,831	2,407,925	629,906
District Court	344,599	227,448	117,151
County Fair	53,397	30,693	22,704
Historical Society	31,100	30,200	900
Ambulance	3,782,508	3,240,514	541,994
Waterways	47,493	72,337	(24,844)
Snowmobile	21,195	18,180	3,015
Junior College	75,700	86,050	(10,350)
Liability Insurance	205,922	194,200	11,722
ARPA	1,356,484	645,333	711,151
E911	563,235	708,629	(145,394)
Land, Water & Wildlife	124,404	188,249	(63,845)
Bond Redemption	83,171	107,306	(24,135)
Election Consolidation	114,634	138,198	(23,564)
Total Expenses	42,194,841	38,980,167	3,214,674
Increase (Decrease) in Net Assets	(744,026)	(349,235)	(394,791)

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

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

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

As of the end of the current fiscal year, Blaine County's governmental funds reported combined ending cash balances of $30,721,022. The general fund is the chief operating fund of Blaine County. At the end of the current fiscal year, unreserved fund balance of the general fund was $11,298,763. As a measure of the general fund's liquidity, it may be useful to compare this unreserved fund balance to total fund expenditures. The unreserved fund balance of the General Fund is 49% of the expenditures.

Governmental Fund Budgetary Highlights

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

Fund	Budget	Adjustments	Final Budget
General	24,993,833	809,193	25,803,026
Road & Bridge	3,748,391	998,844	4,747,235
Health District	582,528	492	583,020
Recycle Center	652,485	58,000	710,485
Waterways	42,922	10,633	53,555

Capital Assets

Blaine County's investment in capital assets for its governmental activities as of September 30, 2023, amounts to $29,850,481 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

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

Governmental Type Activities:

Buildings:

- PSF Server Room AC Unit 15,600
- Heaters R&B Shop 27,500
- Carpet PSF 24,355
- Annex Bathroom Flooring 13,281
- PSF HVAC Controls 65,615
- Meeting Room A/V 19,305
- Court Rooftop HVAC 6,363
- Jail Camera Equipment 24,945
- Lamb Pens Fairgrounds 7,217

Heavy Equipment

- 2023 Toyota 50-8FGU25 49,675
- 2010 Williamson Dump Trailer 29,500
- 2022 Maxx-D Trailer 10,765
- Saltdogg SHPE1500 Salt Spreader 6,341
- 2022 Caterpillar 299D3XE 111,872
- Erskine Hydraulic Snow Blower 11,242
- 2023 Deer XUV835E 21,300
- Water Truck Tank 19,900
- 2022 Olympic Tiltdeck Trailer 26090 49,950

Furniture and Equipment

- UCS Hardware 194,737
- HVAC Picabo Repeater 19,190
- Quadient Folder/Stuffer 26,304
- Sharp BP70C45 Color Copier 7,044
- Mobile Radios 186,323
- Dispatch Consoles 337,886

Trucks and Vehicles

- 2022 Dodge Durango 37,042
- 2022 Dodge Durango 37,042
- 2022 Dodge Durango 37,042
- 2023 Toyota RAV4 Hybrid 38,282
- 2023 Kenworth T880 Dump Truck 218,435
- Whelen PKG 2022 Dodge Durango 12,893
- Whelen PKG 2022 Dodge Durango 12,893
- Whelen PKG 2022 Dodge Durango 12,893
- Whelen PKG 2022 Dodge Durango 12,893
- 2023 Polaris SPTS 570 10,137

Roads

- Flying Heart Parking 24,606

Debt Administration

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

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2021	Additions	Deductions	Amount Outstanding 9/30/2022	Amount Due in One Year
Public Safety System	3.75%	General	10/24/2024	306,410	-	98,401	208,009	102,091
Caterpillar 914 Wheel Loader	2.99%	General	10/28/2026	79,630	-	5,217	74,413	5,372
Total-Capital Lease				386,040	-	103,618	282,422	107,463
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	3,360,000	-	625,000	2,735,000	650,000
Total-Bonds				3,360,000	-	625,000	2,735,000	650,000
Total Debt				3,746,040	-	728,618	3,017,422	757,463

Interest and Fees of $13,870 and $101,725 on the above bonds and notes payable had been charged to the General, and Bond Redemption Funds, respectively, on the Statement of Activities.

Economic Factors

The wake created from the COVID-19 pandemic continued to ripple through the global economy. Supply chain shortages, historically low unemployment levels, and the substantial influx of federal funds all contributed to rapidly rising consumer prices. The cost of living within Blaine County rose dramatically and the County responded with a 9% cost of living increase for personnel.

As the effects of COVID-19 eased, the County returned to the practice of accepting out of area inmates, resulting in additional revenue from the State and various other counties. Revenues from this source are now consistent with levels reached in fiscal years prior to the pandemic.

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

Interest rates rose dramatically during fiscal year 2023, which translated into substantially increased interest income. The higher interest rates have had a negative impact on construction resulting in lower building permit revenue.

Planning for the Future

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

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

By integrating strategic planning and performance management, Blaine County can better assess its current environment as well as anticipate and respond appropriately to changes in the environment. With this integrated process, we will be better equipped to envision the future, increase our effectiveness, and ensure we have alignment with operational missions in achieving the County's vision.

Contacting the County's Financial Management

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

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Governmental Activities (Primary Government)
Assets	
Current Assets:	
Cash and Investments	30,721,022
Accounts Receivable, net of allowance	2,574,630
Delinquent Taxes Receivable	243,659
Non Current Assets:	
Construction in Progress	387,784
Capital Assets, net of depreciation	29,850,481
Right of Use Asset - Operating Leases	448,335
Total Assets	64,225,911
Deferred Outflows of Resources:	
Deferred Outflow of Resources From Pensions	5,427,071
Deferred Outflow of Resources From OPEB	23,094
Liabilities	
Current Liabilities:	
Warrants Payable	919,168
Vouchers Payable	495,432
Accrued Payroll and Benefits	1,037,160
Interest Payable	14,783
Unearned Revenue	3,629,964
Current Operating Lease Liability	131,586
Note Payments Due Within One Year	757,463
Non Current Liabilities:	
Long-Term Operating Lease Liability	321,473
Note Payments Due Beyond One Year	2,259,959
Accrued Compensated Absences	1,554,159
Net Pension Liability	13,334,358
OPEB Liability	334,890
Total Liabilities	24,790,395
Deferred Inflows of Resources:	
Deferred Inflow of Resources From Pensions	111,719
Deferred Inflow of Resources From OPEB	31,560
Deferred Gain on Refunding	60,706
Net Position	
Invested in Capital Assets, net of related debt	27,220,843
Restricted for Bond Payment Reserve	187,977
Unrestricted	17,272,876
Total Net Position	44,681,696

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Primary Governmental Activities
Governmental Activities					
General Government:					
Clerk/Auditor	1,786,242	136,056	-	-	(1,650,186)
Assessor	579,647	212,623	-	-	(367,024)
Treasurer/Tax Collector	439,000	9	-	-	(438,991)
Sheriff	4,014,417	543,937	28,627	-	(3,441,853)
Commissioner	834,811	-	-	-	(834,811)
Coroner	168,163	17,417	-	-	(150,746)
Prosecuting Attorney	1,409,389	1,749	-	-	(1,407,640)
Probation	913,637	61,587	44,084	-	(807,966)
Buildings and Ground	1,348,191	-	-	-	(1,348,191)
Administrative Services	294,796	103,676	-	-	(191,120)
Extension	140,615	21,067	-	-	(119,548)
Information Technology	1,058,893	6,000	-	-	(1,052,893)
Elections	128,402	-	-	-	(128,402)
Ketchum Police	1,825,111	1,494,405	-	-	(330,706)
General	1,647,148	313,284	72,112	-	(1,261,752)
Dispatch	1,561,251	1,395,460	-	-	(165,791)
Jail	3,662,305	985,810	(15,307)	-	(2,691,802)
Planning and Zoning	1,412,163	905,698	32,814	-	(473,651)
Human Resource	283,869	-	-	-	(283,869)
Sustainability	151,854	115,002	-	-	(36,852)
Geographic Info System	415,879	55,072	-	-	(360,807)
Public Defender	894,434	9,997	(42,066)	-	(926,503)
Capital Improvement	33,992	-	-	-	(33,992)
Special Services:					
Public Health	583,020	-	-	-	(583,020)
Charity & Indigent	20,488	5,460	-	-	(15,028)
Road & Bridge	5,089,732	13,074	4,329,842	-	(746,816)
Noxious Weed	289,074	-	5,206	-	(283,868)
Revaluation	749,237	-	-	-	(749,237)
Recycle Center	617,408	560,791	-	-	(56,617)
Solid Waste	3,037,831	2,723,415	-	-	(314,416)
District Court	344,599	536,754	-	-	192,155
County Fair	53,397	1,000	-	-	(52,397)
Historical Society	31,100	-	-	-	(31,100)
Ambulance	3,782,508	723,383	-	-	(3,059,125)
Waterways	47,493	21,982	14,744	-	(10,767)
Snowmobile	21,195	30,425	-	-	9,230
Junior College	75,700	-	-	-	(75,700)
Liability Insurance	205,922	17,713	-	-	(188,209)
ARPA	1,356,484	41	1,959,041	-	602,598
E911	563,235	386,823	-	-	(176,412)
Land, Water & Wildlife	124,404	-	-	-	(124,404)
Bond Redemption	83,171	-	-	-	(83,171)
Election Consolidation	114,634	-	94,672	-	(19,962)
Total Primary Government	42,194,841	11,399,710	6,523,769	-	(24,271,362)

General Revenues:	
Property Taxes Levied for General Fund	10,768,981
Property Taxes Levied for Special Revenue Funds	5,073,549
State Allocations	3,530,148
PILT Revenue	2,707,727
Gain (Loss) on Sale and Disposal of Assets	6,817
Investment Earnings	1,288,005
Unrealized Market Gain on Investments	30,514
Miscellaneous	121,595
Total General Revenues	23,527,336
Change in Net Position	(744,026)
Net Position Beginning of Period	45,425,722
Net Position End of Period	44,681,696

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General	Ambulance District	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Investments	15,965,254	3,099,313	2,163,535	9,492,920	30,721,022
Accounts Receivable	536,724	377,125	1,044,100	616,681	2,574,630
Delinquent Taxes Receivable	165,769	39,069	-	38,818	243,656
Total Assets	16,667,747	3,515,507	3,207,635	10,148,419	33,539,308
Liabilities					
Warrants Payable	435,909	32,613	321,246	129,400	919,168
Vouchers Payable	242,734	22,144	130,721	99,833	495,432
Accrued Payroll and Benefits	855,246	-	67,892	114,022	1,037,160
Unearned Revenue	1,965,791	-	-	1,664,173	3,629,964
Total Liabilities	3,499,680	54,757	519,859	2,007,428	6,081,724
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	119,793	28,363	-	28,179	176,335
Total Deferred Inflows of Resources	119,793	28,363	-	28,179	176,335
Fund Equity					
Fund Balances:					
Committed	1,749,511	-	618,383	2,311,676	4,679,570
Assigned	-	3,432,387	2,069,393	5,801,136	11,302,916
Unassigned	11,298,763	-	-	-	11,298,763
Total Fund Balance	13,048,274	3,432,387	2,687,776	8,112,812	27,281,249
Total Liabilities and Fund Equity	16,667,747	3,515,507	3,207,635	10,148,419	

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

Property taxes collected beyond 60 days after year end are not recorded as assets in the Governmental Funds balance sheet.	176,335
Governmental fund capital assets are not financial resources and therefore are not reported in the funds.	30,238,265
Net pension and OPEB assets and liabilities as well as pension and OPEB-related deferred outflows and deferred inflows of resources are only recognized in the government-wide statements	(8,362,359)
Right of use assets and operating lease liabilities are only recognized in the government-wide statements	(4,724)
Long-term debt is not payable in the current period and thus not reported in the funds.	(3,017,422)
Deferred Gain on Refunding is not recognized in the funds.	(60,706)
Interest payable is not payable in the current period and thus not reported in the funds.	(14,783)
Accrued compensated absences are not reported in Governmental Funds.	(1,554,159)
Net position of Governmental Activities	44,681,696

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General	Ambulance District	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	10,734,442	2,537,336	-	2,520,148	15,791,926
Licenses and Permits	932,602	-	-	-	932,602
Intergovernmental	5,398,395	169,312	4,237,936	3,105,408	12,911,051
Charges for Services	4,175,450	722,998	11,292	3,592,391	8,502,131
Fines and Forfeitures	351,846	-	-	189,456	541,302
Miscellaneous	2,092,248	385	41,795	573,369	2,707,797
Total Revenues	23,684,983	3,430,031	4,291,023	9,980,772	41,386,809
Expenditures					
Salaries and Wages	12,384,450	-	1,094,483	1,129,812	14,608,745
Payroll Expenses and Benefits	4,631,818	-	462,491	469,282	5,563,591
General and Administrative	2,985,285	-	-	1,540,172	4,525,457
Health Care	-	3,523,564	-	616,533	4,140,097
County Services	-	-	-	3,749,333	3,749,333
Law Enforcement	1,677,836	-	-	102,613	1,780,449
Road Maintenance	-	-	2,152,224	-	2,152,224
Contracts and Misc. Services	502,527	-	-	-	502,527
Capital Expenditures	875,218	65,815	692,140	789,707	2,422,880
Debt Service:					
Principal Retirement	103,618	-	-	625,000	728,618
Interest and Fiscal Charges	13,870	-	-	101,725	115,595
Total Expenditures	23,174,622	3,589,379	4,401,338	9,124,177	40,289,516
Excess (Deficit) Revenues Over Expenditures	510,361	(159,348)	(110,315)	856,595	1,097,293
Other Financing Sources (Uses):					
Unrealized Market Gain (Loss) on Investments	30,514	-	-	-	30,514
Total Other Financing Sources (Uses)	30,514	-	-	-	30,514
Net change in fund balances	540,875	(159,348)	(110,315)	856,595	1,127,807
Fund Balance at Beginning of Year	12,507,399	3,591,735	2,798,091	7,256,217	26,153,442
Fund Balance at End of Year	13,048,274	3,432,387	2,687,776	8,112,812	27,281,249

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2023

Excess Revenue over Expenditures and Other Sources - Total Governmental Funds	1,127,807
Amounts reported for governmental activities in the Statement of Activities are different because:	
Property tax revenues that are not received within sixty days after year end do not provide current financial resources and thus are not recorded as revenue in the Governmental Funds.	50,604
Accrued interest is not reported as an expense in the Governmental Funds.	18,554
Governmental Funds report capital outlays as current expenditures. In the Statement of Activities, the cost of capital assets exceeding $5,000 is allocated over their estimated useful lives as depreciation expense. The difference between these two methods of accounting for capital expenditures is:	1,971,289
Current year depreciation is not reported as an expense in the Governmental Funds.	(2,548,603)
Basis in assets sold is not reported against revenue in the Governmental Funds	(17,112)
Repayment of long-term debt is reported as an expenditure in the Governmental Funds, but repayment reduces long-term liabilities in the Statement of Net Assets.	728,618
Liabilities for accrued compensated absences are not recorded in the Governmental Funds. This is the increase in leave during the year.	(57,957)
Operating lease liability and right of use asset accrual changes are not recognized in the Governmental Funds.	(3,677)
Pension System accrual changes are not recognized in the Governmental Funds.	(1,993,573)
OPEB accrual changes are not recognized in the Governmental Funds.	(19,976)
Change in Net Position of Governmental Activities	(744,026)

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Payroll Benefit Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	12,557	1,535,406
Taxes Receivable	-	897,938
Total Assets	12,557	2,433,344
Liabilities		
Warrants Payable	-	63,850
Due to Taxing Districts	-	934,009
Due to Others	-	1,435,485
Total Liabilities	-	2,433,344
Net Position		
Held in Trust	12,557	

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Payroll Benefit Trust
Additions	
Trust Amounts Received	119,243
Deductions	
Trust Amounts Remitted	114,743
Change in Net Assets	4,500
Net Position Beginning of Year	8,057
Net Position End of Year	12,557

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1. The Financial Reporting Entity

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

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

2. Basis of Accounting/Measurement Focus

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

a. Government-wide Financial Statements:

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

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

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

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

b. Fund Financial Statements:

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

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

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

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

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

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

c. Fiduciary Fund Financial Statements:

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

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

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

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

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

3. Budgeting

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

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

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

4. Encumbrances

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

5. Capital Assets

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

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

6. General Long-Term Debt

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

7. Cash and Cash Equivalents and Investments

Cash equivalents consist primarily of cash on deposit, certificates of deposit, marketable securities and deposits with the State of Idaho Local Government Investment Pool. Investments are recorded at fair value based upon quoted market prices at September 30, 2023, except where there is no significant difference between cost and fair value. The difference between the purchase price and market price, when significant, is recorded as investment earnings.

8. Use of Estimates

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

9. Inventory

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

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

10. Fund Equity

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

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

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

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

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

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

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

11. Deferred Outflows/Inflows of Resources

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

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

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

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

12. Pensions

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

13. Other Post-Employment Benefits (OPEB)

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

NOTE B – CASH AND INVESTMENTS

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

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

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

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

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

	Carrying Balance	Bank Balance
Zions	2,536,628	2,708,060
Mountain West Bank	1,824,497	1,875,628
DL Evans	2,583,876	2,180,103
Idaho State Treasurer Pool	18,348,090	18,268,819
MultiBank Securities	5,932,694	5,926,157
Piper Jaffray	197,873	197,665
Concourse	845,327	843,807
Total Cash Held by County Treasurer	32,268,985	32,000,239

Summary:	
Governmental Activities	30,721,022
Fiduciary Activities	1,547,963
Total	32,268,985

NOTE B – CASH AND INVESTMENTS (Cont.)

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

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

2) **Uninsured and uncollateralized**; or

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

Balances held in each category are as follows:

	Categories			Carrying	Average	Credit
Primary Government	1	2	3	Amount	Maturity	Rating
Deposits	3,994,319	993,802	-	4,988,121	N/A	N/A
Debt Securities-US Agencies	6,334,209	-	2,400,692	8,734,901	3/19/2025	Aa to AAA
Debt Securities-Municipal Bonds	197,873	-	-	197,873	9/15/2032	Aa2
Investments in State of Idaho's Investment Pool	-	-	18,348,090	18,348,090	N/A	N/A
	10,526,401	993,802	20,748,782	32,268,985		

NOTE C – ACCOUNTS RECEIVABLE

The following funds have uncollected receivables at September 30, 2023. The ambulance accounts receivable is shown net of a $97,440 allowance for bad debt. The solid waste accounts receivable is shown net of a $118,500 allowance for bad debt. The bad debt expense and corresponding income have not been included in the financial statements.

	General Fund	Ambulance Fund	Road & Bridge Fund	Solid Waste Fund	Other Governmental Funds	Total
State Apportionments	493,778	49,293	-	-	261,605	804,676
State Highway Users Tax	-	-	1,044,100	-	-	1,044,100
Charges for Services	-	327,832	-	327,087	-	654,919
State and Federal Grants	42,946	-	-	-	27,989	70,935
Total Receivables	536,724	377,125	1,044,100	327,087	289,594	2,574,630

NOTE D – DELINQUENT TAXES RECEIVABLE

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

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

NOTE E – PROPERTY AND EQUIPMENT

Fixed asset activity for the fiscal year was as follows:

Governmental Activities	Balance 9/30/2022	Additions	Disposals	Balance 9/30/2023
Capital Assets, Not Being Depreciated:				
Land	1,637,399	-	-	1,637,399
Capital Assets, Being Depreciated:				
Buildings and Improvements	26,547,385	204,181	-	26,751,566
Roads and Bridges	88,868,174	24,606	-	88,892,780
Heavy Equipment	5,972,070	524,471	(18,669)	6,477,872
Furniture and Equipment	4,573,591	557,557	-	5,131,148
Trucks and Vehicles	5,241,632	429,553	(6,500)	5,664,685
Total Depreciated Capital Assets	131,202,852	1,740,368	(25,169)	132,918,051
Less Accumulated Depreciation				
Building and Improvements	(10,362,645)	(612,715)	-	(10,975,360)
Roads and Bridges	(82,178,104)	(870,977)	-	(83,049,081)
Heavy Equipment	(4,066,853)	(358,923)	1,556	(4,424,220)
Furniture and Equipment	(2,618,792)	(327,805)	-	(2,946,597)
Trucks and Vehicles	(2,938,028)	(378,183)	6,500	(3,309,711)
Total Accumulated Depreciation	(102,164,422)	(2,548,603)	8,056	(104,704,969)
Capital Assets Net of Depreciation	30,675,829			29,850,481

Depreciation expense was charged to functions as follows:

General Fund:	
Clerk/Auditor	689
Assessor	550
Sheriff	172,680
Probation	1,219
Buildings and Ground	511,736
Information Technology	81,778
Elections	2,134
Ketchum Police	4,272
General	38,103
Dispatch	31,023
Jail	18,845
Planning and Zoning	7,584
Geographic Info System	600
Capital Improvement	31,611
Road & Bridge	1,065,965
Election Consolidation	850
Ambulance	193,129
District Court	1,176
County Fair	11,637
Revaluation	17,550
Recycle Center	16,503
Solid Waste	129,241
Noxious Weed	5,605
Waterways	5,072
American Rescue Plan Act	51,970
E911	147,081
Total	2,548,603

NOTE F – CONSTRUCTION IN PROGRESS

The County has several projects that were not completed as of September 30. The construction in progress amount represents the construction cost for these projects. Once each project is complete, these costs along with subsequent costs will be added to the County's capital assets. The construction in progress balance as of September 30, 2023 is as follows:

Colorado Gulch Bridge Project	110,419
Kilpatrick Bridge Project	240,458
LED Lighting Upgrade	36,907
Total	387,784

NOTE G – WARRANTS PAYABLE

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

NOTE H – VOUCHERS PAYABLE

Vouchers payable represents liabilities for goods and services rendered to the County as of September 30, 2023 evidenced by vouchers that have been approved for payment in October 2023.

NOTE I – ACCRUED PAYROLL AND BENEFITS

Accrued payroll and benefits represents payroll and benefits earned by employees during September 2023 and paid in October 2023.

NOTE J – LONG-TERM OBLIGATIONS

Long Term-Liabilities

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

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2022	Additions	Deductions	Amount Outstanding 9/30/2023	Amount Due In One Year
Public Safety System	3.75%	General	10/24/2024	306,410	-	98,401	208,009	102,091
Cat 914 Wheel Loader	2.99%	General	10/28/2026	79,630	-	5,217	74,413	5,372
Total-Capital Lease				386,040	-	103,618	282,422	107,463
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	3,360,000	-	625,000	2,735,000	650,000
Total-Bonds				3,360,000	-	625,000	2,735,000	650,000
Total Debt				3,746,040	-	728,618	3,017,422	757,463

Interest and fees of $13,870 and $101,725 were charged to the General and Bond Redemption Funds, respectively on the Statement of Activities.

NOTE J – LONG-TERM OBLIGATIONS (Cont.)

General Obligation Bonds

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

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

General Obligation Bonds			Total Government Obligations		
Year Ended	Principle	Interest	Year Ended	Principle	Interest
2024	650,000	76,277	2024	757,463	86,302
2025	680,000	50,275	2025	791,452	56,311
2026	695,000	29,875	2026	700,699	31,774
2027	710,000	15,975	2027	767,808	17,703
2028	-	-	2028	-	-
Thereafter	-	-	Thereafter	-	-
Total	2,735,000	172,402	Total	3,017,422	192,090

NOTE K – OPERATING LEASES

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

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

Blaine County had the following lease liabilities and right of use assets related to leases as of September 30, 2023. There were no finance leases at period end.

Assets	
Right of Use Asset - Operating Leases	448,335
Total Lease Assets	448,335
Liabilities	
Current	
Lease Liabiliies - Operating Leases	131,586
Noncurrent	
Lease Liabiliies - Operating Leases	321,473
Total Lease Liabilities	453,059

Lease Expense was the following for the year ending September 30, 2023.

Operating Lease Expense	153,356

NOTE K – OPERATING LEASES (Cont.)

The following is the maturity of lease liabilities for the annual periods ending after September 30, 2023

12 Month Period Ending September 30, 2023	Operating Leases
2024	153,356
2025	153,356
2026	153,356
2027	21,598
2028	-
Thereafter	-
Total Lease Payments	481,666
Less Imputed Interest	(28,607)
Total	453,059

As of September 30, 2023, the weighted average remaining lease term for all operating leases is 3.18 years.

Because we generally do not have access to the rate implicit in the lease, we use the incremental borrowing rate as the discount rate. The weighted average discount rate associated with operating leases as of September 30, 2023 is 5%.

NOTE L – COMPENSATED ABSENCES

The County accrues vacation, compensatory time and sick pay for its employees based upon a formula developed for the hours worked and the department for whom the employee works. These formulas are found in the Blaine County Personnel Handbook. Vacation time, compensatory time and sick leave are payable upon termination subject to limitations found in the Personnel Handbook. The amount presented represents the unpaid amount due to employees at September 30, 2023.

NOTE M – PENSION PLAN

Plan Description

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

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

Pension Benefits

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

NOTE M – PENSION PLAN (Cont.)

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023 it was 7.16% for general employees and 9.13% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for public safety. The County's contributions were $1,729,498 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 liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, the County's proportion was 0.33413828 percent.

For the year ended September 30, 2023, the County recognized pension expense (revenue) of $3,661,585. 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	$ 1,251,626	$ -
Changes in assumptions or other inputs	$ 1,320,382	$ -
Net difference between projected and actual earnings on pension plan investments	$ 2,285,610	$ -
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	$ 167,303	$ 111,719
Employer contributions subsequent to the measurement date	$ 402,150	$ -
Total	$ 5,427,071	$ 111,719

The County reported $402,150 as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ending September 30, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, the beginning of the measurement period ended June 30, 2022, is 4.6 and 4.4 years for the measurement period ended June 30, 2023.

NOTE M – PENSION PLAN (Cont.)

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

Year ended September 30:	
2024	$ 1,755,794
2025	$ 813,570
2026	$ 2,532,187
2027	$ (188,085)
2028	$ (264)

Actuarial Assumptions

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

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

Contributing Members, Service Retirement Members, and Beneficiaries

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Asset as of June 30, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

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

NOTE M – PENSION PLAN (Cont.)

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

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

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 23,982,392	$ 13,334,358	$ 4,631,587

Pension plan fiduciary net position

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

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

NOTE N – OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

Plan Membership

At September 30, 2022, the end of the measurement period for the period ending September 30, 2023, the County membership consisted of the following:

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

Funding Policy

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

Total OPEB Liability

The District's total OPEB liability was $334,890 at September 30, 2023 with a measurement period of October 1, 2021 to September 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

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

Discount Rate

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

Changes in Total OPEB Liability

Balance at October 1, 2022	$ 320,717
Changes for current year:	
Service Cost	30,598
Interest	7,803
Assumption Changes	-
Differences between Expected and Actual	-
Benefit Payments	(24,228)
Net change in total OPEB Liability	14,173
OPEB Liability as of September 30, 2022	$ 334,890

Assumption Changes

For the fiscal year ending September 30, 2023, there were no changes in assumptions.

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

The following presents the Employer's proportionate share of the OPEB liability calculated using the discount rate of 2.30 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.30 percent) or 1-percentage-point higher (3.30 percent) than the current rate:

	1% Decrease (1.30%)	Current Discount Rate (2.30%)	1% Increase (3.30%)
Employer's proportionate share of the OPEB liability	$ 370,708	$ 334,890	$ 301,942

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

The following presents the Employer's proportionate share of the OPEB liability calculated using the medical trend rate of 6.50 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Current Medical Trend Rate (6.50%)	1% Increase (7.50%)
Employer's proportionate share of the OPEB liability	$ 284,256	$ 334,890	$ 396,904

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

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

For the year ended September 30, 2023, the County recognized OPEB expense of $31,677. At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains/Losses	-	$ 31,560
Changes in assumptions or other inputs	$ 11,391	-
Estimated Employer Contributions	$ 11,703	
Investment Gains	-	-
Total	$ 23,094	$ 31,560

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

NOTE N – COMMITMENTS AND CONTINGENCIES

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

NOTE O – INVESTMENT IN JOINT VENTURE

Friedman Memorial Airport Authority

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

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

Audited financial statements of the Friedman Memorial Airport Authority for the year ended September 30, 2023 can be obtained at the Airport, Blaine County, or the City of Hailey offices. During the Airport Authority's fiscal year ending September 30, 2023, the Airport Authority's Net Position increased $3,043,431.

NOTE P – SOLID WASTE

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

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

During the fiscal year, the County had expenditures, in the Solid Waste Fund, to the Solid Waste District totaling $2,751,868. These expenditures cover both fee usage cost, old land fill closure cost and transfer station construction cost.

NOTE O – SOLID WASTE (cont.)

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

Audited financial statements of the Southern Idaho Regional Solid Waste District for the year ended September 30, 2022, the most recent year available at the time of the audit, can be obtained at the District or Blaine County offices. During the District's fiscal year ending September 30, 2022, the entity's Net Assets increased $484,538.

NOTE P – RISK MANAGEMENT

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

NOTE Q – INTERFUND BALANCES AND TRANSFERS

During the year ending September 30, 2023, there were no interfund transfers.

NOTE R – SUBSEQUENT EVENTS

Management for the County has reviewed subsequent events as of February 6, 2024, which is the date the report was available to be issued, and was not aware of any subsequent events that needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	10,688,249	10,688,249	10,734,442	46,193
PILT	2,250,000	2,250,000	2,707,727	457,727
Other	7,673,103	8,334,138	10,242,814	1,908,676
Total Revenues	20,611,352	21,272,387	23,684,983	2,412,596
Expenditures				
Salaries and Wages	13,049,403	13,187,119	12,342,748	844,371
Payroll Expenses and Benefits	5,125,928	5,156,660	4,631,818	524,842
General and Administrative	3,511,010	3,802,191	2,985,285	816,906
Law Enforcement	1,626,614	1,889,395	1,677,836	211,559
Contracts and Miscellaneous Services	442,986	522,244	502,527	19,717
Capital Expenditures	1,237,892	1,245,417	992,706	252,711
Total Expenditures	24,993,833	25,803,026	23,132,920	2,670,106
Excess (Deficit) Revenues Over Expenditures	(4,382,481)	(4,530,639)	552,063	5,082,702
Other Financing Sources (Uses):				
Unrealized Gain (Loss) on Investments	-	-	30,514	30,514
Total Other Financing Sources (Uses)	-	-	30,514	30,514
Net changes in fund balances	(4,382,481)	(4,530,639)	582,577	5,113,216
Fund Balance at Beginning of Year	4,382,481	4,530,639	13,320,943	8,790,304
Fund Balance at End of Year	-	-	13,903,520	13,903,520

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	552,063
Financing of Capital Assets	-
Current year adjustment for accrued payroll	(41,702)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	510,361

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE DISTRICT FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	2,528,223	2,528,223	2,537,336	9,113
Other	789,854	789,854	892,695	102,841
Total Revenues	3,318,077	3,318,077	3,430,031	111,954
Expenditures				
Supplies	400	400	383	17
Insurance	950	950	630	320
Refunds	15,000	15,000	8,953	6,047
Miscellaneous	135,000	135,000	62,645	72,355
Ambulance Contracts	3,450,706	3,450,706	3,450,953	(247)
Capital Outlay	380,250	380,250	65,815	314,435
Total Expenditures	3,982,306	3,982,306	3,589,379	392,927
Excess (Deficit) Revenues Over Expenditures	(664,229)	(664,229)	(159,348)	504,881
Fund Balance at Beginning of Year	664,229	664,229	3,591,735	2,927,506
Fund Balance at End of Year	-	-	3,432,387	3,432,387

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	3,036,270	4,035,114	4,291,023	255,909
Total Revenues	3,036,270	4,035,114	4,291,023	255,909
Expenditures				
Salaries and Wages	1,140,629	1,140,629	1,094,399	46,230
Payroll Expenses and Benefits	500,516	500,516	462,491	38,025
Supplies	50,000	50,000	46,231	3,769
Road Oil, Asphalt, Concrete and Signs	865,000	865,000	625,752	239,248
Culverts	20,000	20,000	12,406	7,594
Telephone, Utilities	1,400	1,400	1,176	224
Bulk Gas and Oil - Vehicles	225,000	225,000	253,465	(28,465)
Contracts	27,500	27,500	12,062	15,438
Professional Services	60,250	60,250	70,571	(10,321)
Travel and Miscellaneous	4,500	4,500	5,002	(502)
Repair of Equipment	237,000	237,000	316,924	(79,924)
Freight	8,000	8,000	4,624	3,376
Rent of Equipment	10,000	10,000	20,943	(10,943)
Construction Project/Emergency Flow	2,000	2,000	-	2,000
Infrastructure	25,000	1,023,844	971,132	52,712
Capital Outlay	571,596	571,596	504,076	67,520
Total Expenditures	3,748,391	4,747,235	4,401,254	345,981
Excess (Deficit) Revenues Over Expenditures	(712,121)	(712,121)	(110,231)	601,890
Net changes in fund balances	(712,121)	(712,121)	(110,231)	601,890
Fund Balance at Beginning of Year	712,121	712,121	2,865,899	2,153,778
Fund Balance at End of Year	-	-	2,755,668	2,755,668

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(110,231)
Current year adjustment for accrued payroll	(84)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(110,315)

BLAINE COUNTY

PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2023 WITH JUNE 30, 2023 PERSI DATA

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 Fiscal Years *

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net pension asset (liability)	0.33413828%	0.33428530%	0.32375577%	0.3338296%	0.3291412%	0.3196467%	0.3014218%	0.3116637%	0.3182086%
Employer's proportionate share of the net pension (asset) liability	$13,334,358	$13,166,689	($255,696)	$7,751,965	$3,757,055	$4,714,845	$4,737,833	$6,317,902	$4,190,290
Employer's covered-employee payroll	$14,355,469	$12,939,420	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Employer's proportional share of the net pension (asset) liability as a percentage of its covered-employee payroll	92.89%	101.76%	-2.14%	65.06%	33.19%	44.90%	50.55%	66.97%	47.16%
Plan fiduciary net position as a percenage of total pension asset (liability)	83.09%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30, 2023

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 Fiscal Years *

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$1,729,498	$1,558,941	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contributions in relation to the statutorily required contribution	$1,729,498	$1,558,941	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contribution (deficiency) excess	$0	$0	$0	$0	$0	$0	$0	$0	$0
Employer's covered-employee payroll	$14,355,469	$12,939,420	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Contributions as a percentage of covered-employee payroll	12.05%	12.05%	12.05%	12.05%	11.56%	11.43%	11.42%	11.43%	11.42%

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

Data reported is measured as of September 30, 2023

BLAINE COUNTY

OPEB REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2023

Schedule of OPEB Liability
Last 10 Fiscal Years *

	2023	2022	2021	2020
Measurement Year	10/1/2021 to 9/30/2022	10/1/2020 to 9/30/2021	10/1/2019 to 9/30/2020	10/1/2018 to 9/30/2019
Total OPEB Liability - Beginning of Measurement Year	$ 320,717	$ 318,229	$ 280,664	$ 245,037
Service Cost	$ 30,598	$ 29,707	$ 29,863	$ 28,923
Interest Cost	$ 7,803	$ 10,379	$ 9,292	$ 8,197
Assumption Changes	$ -	$ 18,985	$ -	$ -
Differences Between Expected and Actual Experience	$ -	$ (52,602)	$ -	$ -
Benefit Payments	$ (24,228)	$ (3,981)	$ (1,590)	$ (1,493)
Net Change in Total OPEB Liability	$ 14,173	$ 2,488	$ 37,565	$ 35,627
Total OPEB Liability - End of Measurement Year	$ 334,890	$ 320,717	$ 318,229	$ 280,664
Total Employee Payroll	$ 14,521,442	$ 13,115,905	$ 12,091,102	$ 12,100,824
Total OPEB Liability as a % of Payroll	2.31%	2.45%	2.63%	2.32%

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

Data reported is measured as of September 30, 2022

SUPPLEMENTARY INFORMATION

BLAINE COUNTY, IDAHO

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Public Health Fund	Charity and Indigent Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	Solid Waste Disposal Fund	District Court Fund	County Fair Fund	Historical Society Fund
Assets									
Cash and Investments	274,507	912,536	214,201	336,045	440,407	2,720,405	1,262,871	50,560	7,361
Accounts Receivable	32,050	-	5,600	37,700	-	327,087	-	630	1,620
Delinquent Taxes Receivable	8,172	1,068	3,560	10,956	-	-	55	301	466
Total Assets	314,729	913,604	223,361	384,701	440,407	3,047,492	1,262,926	51,491	9,447
Liabilities									
Warrants Payable	48,585	725	1,435	929	1,603	32,746	12,615	1,191	-
Vouchers Payable	-	-	666	1,873	55,969	7,571	3,016	12,665	-
Accrued Payroll and Benefits	-	-	12,084	29,911	18,760	-	38,622	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	48,585	725	14,185	32,713	76,332	40,317	54,253	13,856	-
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	5,882	839	2,592	7,925	-	-	43	221	339
Total Deferred Inflows of Resources	5,882	839	2,592	7,925	-	-	43	221	339
Fund Equity									
Committed	84,664	458,932	80,128	87,352	56,633	822,256	344,981	25,796	-
Assigned	175,598	453,108	126,456	256,711	307,442	2,184,919	863,649	11,618	9,108
Total Fund Balances	260,262	912,040	206,584	344,063	364,075	3,007,175	1,208,630	37,414	9,108
Total Liabilities and Fund Balances	314,729	913,604	223,361	384,701	440,407	3,047,492	1,262,926	51,491	9,447

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
33,194	98,910	231,193	159,473	1,692,517	202,369	523,523	176,839	156,009	9,492,920
18,537	-	129,603	20,400	-	19,576	-	-	23,878	616,681
-	-	-	3,102	-	-	-	11,138	-	38,818
51,731	98,910	360,796	182,975	1,692,517	221,945	523,523	187,977	179,887	10,148,419
3,591	33	-	820	15,360	4,411	5,146	-	210	129,400
1,423	-	-	-	12,943	461	2,042	-	1,204	99,833
1,457	-	-	-	-	8,345	-	-	4,843	114,022
-	-	-	-	1,664,173	-		-	-	1,664,173
6,471	33	-	820	1,692,476	13,217	7,188	-	6,257	2,007,428
-	-	-	2,251	-	-	-	8,087	-	28,179
-	-	-	2,251	-	-	-	8,087	-	28,179
10,302	14,985	-	6,727	-	30,972	229,192	-	58,756	2,311,676
34,958	83,892	360,796	173,177	41	177,756	287,143	179,890	114,874	5,801,136
45,260	98,877	360,796	179,904	41	208,728	516,335	179,890	173,630	8,112,812
51,731	98,910	360,796	182,975	1,692,517	221,945	523,523	187,977	179,887	10,148,419

BLAINE COUNTY, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Public Health Fund	Charity & Indigent Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	Solid Waste Disposal Fund	District Court Fund	County Fair Fund	Historical Society Fund
Revenues									
Property Taxes	576,308	1,826	219,460	741,640	-	-	86	16,632	30,312
Intergovernmental	81,982	667,886	10,806	66,144	-	-	-	1,264	2,782
Charges for Services	-	-	-	-	560,791	2,723,415	308,185	-	-
Fines and Forfeitures	-	-	-	-	-	-	189,456	-	-
Miscellaneous	-	14,491	146	-	4,066	1	73,584	1,000	-
Total Revenues	658,290	684,203	230,412	807,784	564,857	2,723,416	571,311	18,896	33,094
Expenditures									
Salaries and Wages	-	-	124,468	424,262	261,278	-	134,975	-	-
Payroll Expenses and Benefits	-	79	47,804	202,699	124,235	-	37,251	-	-
General and Administrative	-	-	-	42,840	-	-	-	-	-
Health Care	583,020	20,409	-	-	-	-	-	-	-
County Services	-	-	104,565	-	164,829	2,881,751	-	41,760	31,100
Law Enforcement	-	-	-	-	-	-	102,613	-	-
Road Maintenance	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	38,282	64,629	21,998	-	7,217	-
Debt Service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	583,020	20,488	276,837	708,083	614,971	2,903,749	274,839	48,977	31,100
Net change in fund balances	75,270	663,715	(46,425)	99,701	(50,114)	(180,333)	296,472	(30,081)	1,994
Fund Balance at Beginning of Year	184,992	248,325	253,009	244,362	414,189	3,187,508	912,158	67,495	7,114
Fund Balance at End of Year	260,262	912,040	206,584	344,063	364,075	3,007,175	1,208,630	37,414	9,108

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
-	-	-	204,106	-	-	-	729,778	-	2,520,148
29,170	-	143,858	28,224	1,959,041	19,576	-	-	94,675	3,105,408
-	-	-	-	-	-	-	-	-	3,592,391
-	-	-	-	-	-	-	-	-	189,456
22,038	30,925	150	17,713	41	386,823	22,391	-	-	573,369
51,208	30,925	144,008	250,043	1,959,082	406,399	22,391	729,778	94,675	9,980,772
15,818	7,363	-	-	-	117,367	-	-	44,281	1,129,812
1,845	736	-	-	-	37,223	-	-	17,410	469,282
-	-	-	205,922	1,291,410	-	-	-	-	1,540,172
-	-	-	-	13,104	-	-	-	-	616,533
21,349	13,096	75,700	-	-	243,265	124,404	-	47,514	3,749,333
-	-	-	-	-	-	-	-	-	102,613
-	-	-	-	-	-	-	-	-	-
3,054	-	-	-	654,527	-	-	-	-	789,707
-	-	-	-	-	-	-	625,000	-	625,000
-	-	-	-	-	-	-	101,725	-	101,725
42,066	21,195	75,700	205,922	1,959,041	397,855	124,404	726,725	109,205	9,124,177
9,142	9,730	68,308	44,121	41	8,544	(102,013)	3,053	(14,530)	856,595
36,118	89,147	292,488	135,783	-	200,184	618,348	176,837	188,160	7,256,217
45,260	98,877	360,796	179,904	41	208,728	516,335	179,890	173,630	8,112,812

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	10,688,249	10,734,442	46,193
Payment in Lieu of Taxes	2,250,000	2,707,727	457,727
Interest Earned on Investments	180,000	1,265,561	1,085,561
Other	8,154,138	8,977,253	823,115
Total Revenues	21,272,387	23,684,983	2,412,596
Expenditures			
Clerk, Auditor, Recorder Salaries	1,359,162	1,222,959	136,203
Clerk, Auditor, Recorder Other	603,321	526,037	77,284
Assessor Salaries	358,187	354,790	3,397
Assessor Other	173,706	167,882	5,824
Treasurer Salaries	261,122	250,456	10,666
Treasurer Other	158,530	153,872	4,658
Sheriff Salaries	2,378,183	2,132,528	245,655
Sheriff Other	1,753,206	1,375,135	378,071
Commissioners Salaries	547,390	532,976	14,414
Commissioners Other	216,823	219,604	(2,781)
Coroner Salaries	53,810	53,638	172.00
Coroner Other	124,304	106,967	17,337
Prosecuting Attorney Salaries	865,727	862,257	3,470
Prosecuting Attorney Other	445,534	421,243	24,291
Probation Salaries	482,924	489,335	(6,411)
Probation Other	328,278	341,303	(13,025)
Building and Grounds Salaries	223,558	221,135	2,423
Building and Grounds Other	605,747	582,796	22,951
Administrative Services Salaries	244,417	172,788	71,629
Administrative Services Other	143,497	83,905	59,592
Extension Office Other	146,144	140,615	5,529
Data Processing Salaries	342,990	339,842	3,148
Data Processing Other	949,328	790,905	158,423
Elections Salaries	43,390	37,436	5,954
Elections Other	127,669	88,458	39,211
Ketchum Police Salaries	630,062	596,596	33,466
Ketchum Police Other	1,111,675	1,068,861	42,814
General Accounts (Salaries)	-	3,037	(3,037)
General Accounts (Specials)	2,232,550	1,805,454	427,096
Dispatch Salaries	1,044,587	950,176	94,411
Dispatch Other	516,869	420,365	96,504
Jail Salaries	2,077,469	1,903,357	174,112
Jail Other	1,566,309	1,572,367	(6,058)
Planning and Zoning Salaries	786,840	758,681	28,159
Planning and Zoning Other	689,051	708,196	(19,145)

continued on next page

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND (CONTINUED) FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Final Budget	Actual	Variance with Final Budget
Human Resource Salaries	179,667	169,872	9,795
Human Resource Other	112,171	106,971	5,200
Sustainability Salaries	97,283	85,973	11,310
Sustainability Other	129,599	57,048	72,551
Geographic Information System Salaries	207,743	207,082	661
Geographic Information System Other	170,463	180,996	(10,533)
Public Defender Salaries	520,996	525,569	(4,573)
Public Defender Other	292,745	283,840	8,905
Capital Improvement	500,000	59,617	440,383
Total Expenditures	25,803,026	23,132,920	2,670,106
Excess (Deficit) Revenues Over Expenditures	(4,530,639)	552,063	5,082,702
Other Financing Sources (Uses):			
Unrealized Gain (Loss) on Investments	-	30,514	30,514
Net changes in fund balances	(4,530,639)	582,577	5,113,216
Fund Balance at Beginning of Year	4,530,639	13,320,943	8,790,304
Fund Balance at End of Year	-	13,903,520	13,903,520

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PUBLIC HEALTH FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	575,528	575,528	576,308	780
Other	7,000	7,000	81,982	74,982
Total Revenues	582,528	582,528	658,290	75,762
Expenditures				
South Central Health District	582,528	583,020	583,020	-
Total Expenditures	582,528	583,020	583,020	-
Excess Revenues Over Expenditures	-	(492)	75,270	75,762
Fund Balance at Beginning of Year	-	492	184,992	184,500
Fund Balance at End of Year	-	-	260,262	260,262

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	-	-	1,826	1,826
Other	-	-	682,377	682,377
Total Revenues	-	-	684,203	684,203
Expenditures				
Payroll Expenses and Benefits	-	-	79	(79)
Repair and Maintenance	500	500	-	500
Supplies	1,000	1,000	551	449
Postage	1,000	1,000	-	1,000
Medical Care	50,233	50,233	1,067	49,166
Non-Medical Care	32,600	32,600	18,791	13,809
Total Expenditures	85,333	85,333	20,488	64,845
Excess (Deficit) Revenues Over Expenditures	(85,333)	(85,333)	663,715	749,048
Fund Balance at Beginning of Year	85,333	85,333	248,325	162,992
Fund Balance at End of Year	-	-	912,040	912,040

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - NOXIOUS WEED FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	218,433	218,433	219,460	1,027
Other	8,000	8,000	10,952	2,952
Total Revenues	226,433	226,433	230,412	3,979
Expenditures				
Salaries and Wages	132,769	132,769	118,469	14,300
Payroll Expense and Benefits	58,226	58,226	47,804	10,422
Supplies	47,000	47,000	39,825	7,175
Bulk Gas and Oil - Vehicles	5,500	5,500	4,114	1,386
Travel	1,600	1,600	2,221	(621)
Education	1,500	1,500	580	920
Repairs and Maintenance	45,838	45,838	44,557	1,281
Postage	500	500	64	436
Advertising	7,000	7,000	5,968	1,032
Contracts	8,500	8,500	7,236	1,264
Total Expenditures	308,433	308,433	270,838	37,595
Excess (Deficit) Revenues Over Expenditures	(82,000)	(82,000)	(40,426)	41,574
Fund Balance at Beginning of Year	82,000	82,000	259,094	177,094
Fund Balance at End of Year	-	-	218,668	218,668

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(40,426)
Current year adjustment for accrued payroll	(5,999)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(46,425)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - REVALUATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	739,656	739,656	741,640	1,984
Other	17,000	17,000	66,144	49,144
Total Revenues	756,656	756,656	807,784	51,128
Expenditures				
Salaries and Wages	456,998	456,998	422,857	34,141
Payroll Expenses and Benefits	212,931	212,931	202,699	10,232
Supplies	12,000	12,000	7,552	4,448
Repairs and Maintenance	12,250	12,250	10,739	1,511
Vehicles	1,950	1,950	2,036	(86)
Travel and Miscellaneous	17,520	17,520	16,921	599
Education	6,600	6,600	5,592	1,008
Capital Outlay	36,407	36,407	38,282	(1,875)
Total Expenditures	756,656	756,656	706,678	49,978
Excess (Deficit) Revenues Over Expenditures	-	-	101,106	101,106
Fund Balance at Beginning of Year	-	-	272,868	272,868
Fund Balance at End of Year	-	-	373,974	373,974

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	101,106
Current year adjustment for accrued payroll	(1,405)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	99,701

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - RECYCLE CENTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	630,000	630,000	564,857	(65,143)
Total Revenues	630,000	630,000	564,857	(65,143)
Expenditures				
Salaries and Wages	265,061	265,061	261,208	3,853
Payroll Expenses and Benefits	132,927	132,927	124,235	8,692
Utilities	14,111	14,111	18,386	(4,275)
Supplies	68,776	68,776	60,626	8,150
Fuel	4,000	4,000	4,017	(17)
Education	31,000	31,000	8,230	22,770
Repairs	107,000	107,000	70,912	36,088
Miscellaneous	29,610	29,610	2,658	26,952
Capital Outlay	-	58,000	64,629	(6,629)
Total Expenditures	652,485	710,485	614,901	95,584
Excess (Deficit) Revenues Over Expenditures	(22,485)	(80,485)	(50,044)	30,441
Net changes in fund balances	(22,485)	(80,485)	(50,044)	30,441
Fund Balance at Beginning of Year	22,485	80,485	432,879	352,394
Fund Balance at End of Year	-	-	382,835	382,835

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(50,044)
Current year adjustment for accrued payroll	(70)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(50,114)

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	2,205,200	2,205,200	2,723,416	518,216
Total Revenues	2,205,200	2,205,200	2,723,416	518,216
Expenditures				
Utilities - Garbage	60,000	60,000	68,565	(8,565)
Postage	1,000	1,000	1,000	-
Solid Waste Contract	2,751,868	2,751,868	2,751,868	-
Capital Outlay	32,500	32,500	21,998	10,502
Total Expenditures	3,027,456	3,027,456	2,903,749	123,707
Excess (Deficit) Revenues Over Expenditures	(822,256)	(822,256)	(180,333)	641,923
Fund Balance at Beginning of Year	822,256	822,256	3,187,508	2,365,252
Fund Balance at End of Year	-	-	3,007,175	3,007,175

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DISTRICT COURT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	-	-	86	86
Other	344,090	344,090	571,225	227,135
Total Revenues	344,090	344,090	571,311	227,221
Expenditures				
Salaries and Wages	70,954	148,454	100,601	47,853
Payroll Expense and Benefits	25,386	25,386	37,251	(11,865)
Supplies	30,000	30,000	18,420	11,580
Postage	10,000	10,000	9,577	423
Professional Services	24,000	24,000	28,730	(4,730)
Jury and Witness Fees and Expense	30,000	30,000	11,951	18,049
Travel	5,000	5,000	2,260	2,740
Repairs and Maintenance	6,250	6,250	1,453	4,797
Lodging, Meals and Mileage for Jurors	13,500	13,500	6,256	7,244
Law Library	7,000	7,000	4,716	2,284
Judicial Education	3,000	3,000	957	2,043
Contracts	108,000	30,500	18,293	12,207
Contingency	11,000	11,000	-	11,000
Total Expenditures	344,090	344,090	240,465	103,625
Excess (Deficit) Revenues Over Expenditures	-	-	330,846	330,846
Fund Balance at Beginning of Year	-	-	916,406	916,406
Fund Balance at End of Year	-	-	1,247,252	1,247,252

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	330,846
Current year adjustment for accrued payroll	(34,374)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	296,472

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - COUNTY FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	16,500	16,500	16,632	132
Other	700	700	2,264	1,564
Total Revenues	17,200	17,200	18,896	1,696
Expenditures				
Supplies - Awards	5,000	5,000	3,314	1,686
Utilities	3,500	3,500	3,856	(356)
Publication - Fair Books	2,000	2,000	1,000	1,000
Maintenance	13,700	13,700	14,319	(619)
Miscellaneous	11,000	11,000	5,010	5,990
Total Expenditures	57,200	57,200	48,977	8,223
Excess (Deficit) Revenues Over Expenditures	(40,000)	(40,000)	(30,081)	9,919
Fund Balance at Beginning of Year	40,000	40,000	67,495	27,495
Fund Balance at End of Year	-	-	37,414	37,414

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HISTORICAL SOCIETY AND MUSEUM FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	30,200	30,200	30,312	112
Other	900	900	2,782	1,882
Total Revenues	31,100	31,100	33,094	1,994
Expenditures				
Blaine County Historical Museum, Inc.	31,100	31,100	31,100	-
Total Expenditures	31,100	31,100	31,100	-
Excess (Deficit) Revenues Over Expenditures	-	-	1,994	1,994
Fund Balance at Beginning of Year	-	-	7,114	7,114
Fund Balance at End of Year	-	-	9,108	9,108

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	31,228	41,861	51,208	9,348
Total Revenues	31,228	41,861	51,208	9,348
Expenditures				
Salaries and Wages	22,622	22,622	14,897	7,725
Payroll Expenses and Benefits	3,191	3,191	1,845	1,346
Other Miscellaneous Expenses	13,000	23,633	21,349	2,284
Capital Outlay	4,109	4,109	3,054	1,055
Total Expenditures	42,922	53,555	41,145	12,410
Excess (Deficit) Revenues Over Expenditures	(11,694)	(11,694)	10,063	21,757
Fund Balance at Beginning of Year	11,694	11,694	36,654	24,960
Fund Balance at End of Year	-	-	46,717	46,717

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	10,063
Current year adjustment for accrued payroll	(921)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	9,142

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SNOWMOBILE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	15,500	15,500	30,925	15,425
Total Revenues	15,500	15,500	30,925	15,425
Expenditures				
Salaries and Wages	12,000	12,000	7,363	4,637
Payroll Expenses and Benefits	1,500	1,500	736	764
Other Miscellaneous	11,700	11,700	13,096	(1,396)
Total Expenditures	25,200	25,200	21,195	4,005
Excess (Deficit) Revenues Over Expenditures	(9,700)	(9,700)	9,730	19,430
Fund Balance at Beginning of Year	9,700	9,700	89,147	79,447
Fund Balance at End of Year	-	-	98,877	98,877

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUNIOR COLLEGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	120,000	120,000	144,008	24,008
Total Revenues	120,000	120,000	144,008	24,008
Expenditures				
Tuition Fees	120,000	120,000	75,700	44,300
Total Expenditures	120,000	120,000	75,700	44,300
Excess (Deficit) Revenues Over Expenditures	-	-	68,308	68,308
Fund Balance at Beginning of Year	-	-	292,488	292,488
Fund Balance at End of Year	-	-	360,796	360,796

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LIABILITY INSURANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	203,460	203,460	204,106	646
Other	22,712	22,712	45,937	23,225
Total Revenues	226,172	226,172	250,043	23,871
Expenditures				
Insurance - Liability	201,172	201,172	201,172	-
Insurance - Other	25,000	25,000	4,750	20,250
Total Expenditures	226,172	226,172	205,922	20,250
Excess (Deficit) Revenues Over Expenditures	-	-	44,121	44,121
Fund Balance at Beginning of Year	-	-	135,783	135,783
Fund Balance at End of Year	-	-	179,904	179,904

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMERICAN RESCUE PLAN ACT (ARPA) FUND FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	-	-	1,959,082	1,959,082
Total Revenues	-	-	1,959,082	1,959,082
Expenditures				
Health Care	3,734,914	3,734,914	1,304,514	2,430,400
Capital Outlay	-	-	654,527	(654,527)
Total Expenditures	3,734,914	3,734,914	1,959,041	1,775,873
Excess (Deficit) Revenues Over Expenditures	(3,734,914)	(3,734,914)	41	3,734,955
Fund Balance at Beginning of Year	3,734,914	3,734,914	-	(3,734,914)
Fund Balance at End of Year	-	-	41	41

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - E911 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	388,574	388,574	406,399	17,825
Total Revenues	388,574	388,574	406,399	17,825
Expenditures				
Salaries and Wages	120,203	120,203	116,830	3,373
Payroll Expense and Benefits	39,153	39,153	37,223	1,930
Professional Services	192,552	192,552	186,697	5,855
Utilities	53,300	53,300	55,980	(2,680)
Miscellaneous	4,588	4,588	588	4,000
Total Expenditures	409,796	409,796	397,318	12,478
Excess (Deficit) Revenues Over Expenditures	(21,222)	(21,222)	9,081	30,303
Fund Balance at Beginning of Year	21,222	21,222	207,992	186,770
Fund Balance at End of Year	-	-	217,073	217,073

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	9,081
Current year adjustment for accrued payroll	(537)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	8,544

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LAND WATER & WILDLIFE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	800	800	22,391	21,591
Total Revenues	800	800	22,391	21,591
Expenditures				
Other Miscellaneous	640,000	640,000	124,404	515,596
Total Expenditures	640,000	640,000	124,404	515,596
Excess (Deficit) Revenues Over Expenditures	(639,200)	(639,200)	(102,013)	537,187
Fund Balance at Beginning of Year	639,200	639,200	618,348	(20,852)
Fund Balance at End of Year	-	-	516,335	516,335

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BOND REDEMPTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	726,775	726,775	729,778	3,003
Total Revenues	726,775	726,775	729,778	3,003
Other Financing Sources (Uses):				
Bond Principal Payments	625,000	625,000	625,000	-
Bond Interest & Fee Payments	101,775	101,775	101,725	50
Total Expenditures	726,775	726,775	726,725	50
Excess (Deficit) Revenues Over Expenditures	-	-	3,053	3,053
Fund Balance at Beginning of Year	-	-	176,837	176,837
Fund Balance at End of Year	-	-	179,890	179,890

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ELECTION CONSOLIDATION FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	90,000	90,000	94,675	4,675
Total Revenues	90,000	90,000	94,675	4,675
Expenditures				
Salaries and Wages	44,390	44,390	42,075	2,315
Payroll Expense and Benefits	17,477	17,477	17,410	67
Poll Workers	44,400	44,400	11,052	33,348
Supplies	48,450	48,450	34,762	13,688
Telephone	1,250	1,250	439	811
Travel	4,200	4,200	1,261	2,939
Total Expenditures	160,167	160,167	106,999	53,168
Excess (Deficit) Revenues Over Expenditures	(70,167)	(70,167)	(12,324)	57,843
Fund Balance at Beginning of Year	70,167	70,167	190,797	120,630
Fund Balance at End of Year	-	-	178,473	178,473

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(12,324)
Current year adjustment for accrued payroll	(2,206)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(14,530)

UNIFORM GUIDANCE SUPPLEMENTARY REPORTS

Condie Stoker & Brown
CERTIFIED PUBLIC ACCOUNTANTS
CPA The CPA. Never Underestimate The Value.
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Blaine County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Blaine County's major federal programs for the year ended September 30, 2023. Blaine County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Blaine County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Blaine County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Blaine County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Blaine County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Blaine County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Blaine County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Blaine County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Blaine County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Blaine County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Condie, Stoker & Brown

Condie, Stoker and Brown

February 6, 2024

BLAINE COUNTY, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Description	Assistance Listing Number	Accrued (Deferred) Grant Revenue 9/30/2022	Cash/ Commodities Received 10/01/2022 thru 9/30/2023	Expenditures 10/01/2022 thru 9/30/2023	Accrued (Deferred) Grant Revenue 9/30/2023
Department of Homeland Security					
Homeland Security Grant Program	97.067	-	29,214	48,874	19,660
Emergency Management Performance Grants	97.042	22,943	30,444	27,911	20,410
Boating Safety Financial Assistance	97.012	6,763	6,763	4,111	4,111
Total Department of Homeland Security		29,706	66,422	80,896	44,180
Department of the Treasury					
Coronavirus State and Local Fiscal Recovery	21.027	(3,623,214)	-	1,959,041	(1,664,173)
Local Assistance and Tribal Consistency Fund	21.032	-	2,119,719	299,207	(1,820,512)
Total Department of the Treasury		(3,623,214)	2,119,719	2,258,248	(3,484,685)
Other Programs					
HAVA Election Grant	90.404	-	5,021	5,021	-
Substance Abuse and Mental Health Services - (ODP grant)	93.243	2,463	31,082	28,618	-
EDPRO Grant (Sustain Blaine)	14.228	-	12,100	12,100	-
Community Development Block Grants (Senior Center)	14.228	-	5,725	5,725	-
State Criminal Alien Assistance program (SCAAP)	16.606	(87,203)	42,691	31,775	(98,119)
Highway Planning and Construction (Kilpatrick Bridge)	20.205	-	222,808	222,808	-
Cooperative Forestry Assistance (CWMA Weeds)	10.680	2,500	7,706	5,206	-
		(82,240)	327,133	311,254	(98,119)
Total Federal Financial Assistance		(3,675,748)	2,513,274	2,650,397	(3,538,624)

BLAINE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

BLAINE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2023

A. SUMMARY OF AUDIT RESULTS

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

2. No reportable deficiencies disclosed during the audit of the financial statements are reported in the report of internal control dated February 6, 2024. None of the conditions are reported as a material weakness.

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

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

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

6. The audit did not disclose any audit findings.

7. The program tested as a major program is:

   - 21.027 – Coronavirus State and Local Fiscal Recovery Funds

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

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

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

Finding	Reportable Condition	Questioned Cost
None	None	None

C. FINDINGS - FINANCIAL STATEMENTS AUDIT

None