BUTTE COUNTY - STATE OF IDAHO
ARCO, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2023

BUTTE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2023

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ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2023

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and aggregate remaining fund information of Butte County, Idaho, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and aggregate remaining fund information of Butte County, Idaho as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material

misstatement when it exists. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer contributions-PERSI OPEB, employer's share of net OPEB asset, changes in total OPEB liabilities and related ratios, employer's share of net pension liability PERSI, schedule of employer contributions PERSI, and budgetary comparison information on pages 36 through 46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Butte County, Idaho's basic financial statements. The combining and individual nonmajor funds and the schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basis 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 funds 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.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated February 10, 2025, on our consideration of Butte County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Butte County, Idaho's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butte County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Rexburg, Idaho
February 10, 2025

FINANCIAL SECTION

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BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 5,121,714	$ 5,121,714
Taxes receivable	71,008	71,008
Due from other governmental agencies	400,357	- 400,357
Capital Assets		
Land and improvements not being depreciated	92,000	92,000
Buildings	2,598,829	2,598,829
Equipment and furniture	3,368,350	3,368,350
Operating lease - right of use assets	1,803,362	1,803,362
Less: accumulated depreciation	(4,990,379)	(4,990,379)
Less: accumulated amortization	(810,321)	(810,321)
Total Capital Assets	2,061,841	2,061,841
TOTAL ASSETS	7,654,920	7,654,920
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - Pension	602,717	602,717
Deferred outflows - OPEB	16,903	16,903
TOTAL DEFERRED OUTFLOWS	$ 619,620	$ 619,620
LIABILITIES		
Warrants payable	59,608	59,608
Long-term liabilities		
Due within one year		
Bonds, finance leases and contracts	13,668	13,668
Operating leases - right of use liability	663,039	663,039
Compensated absences	28,554	28,554
Due in more than one year		
Bonds, finance leases and contracts	13,662	13,662
Operating leases - right of use liability	620,165	620,165
Pension liability	1,612,057	1,612,057
OPEB liability	77,392	77,392
Compensated absences	79,532	79,532
Landfill	525,000	525,000
TOTAL LIABILITIES	3,692,677	3,692,677
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - Pension	-	-
Deferred inflows - OPEB	1,238	1,238
TOTAL DEFERRED INFLOWS	1,238	1,238
NET POSITION		
Invested in capital assets, net of related debt	226,307	226,307
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	3,775,984	3,775,984
Unrestricted	578,334	578,334
TOTAL NET POSITION	$ 4,580,625	$ 4,580,625

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 2,062,382	$ 50,662	$ 78,653	$ -
Public safety	1,658,146	264,406	1,045,046	-
Public works	1,332,680	-	1,347,743	-
Health, welfare and sanitation	1,038,386	515,832	-	-
Culture and recreation	133,997	193	-	-
Conservation/economic development	205,339	-	-	-
Interest on long-term debt	186,839	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	6,617,769	831,093	2,471,442	-
TOTAL PRIMARY GOVERNMENT	$ 6,617,769	$ 831,093	$ 2,471,442	$ -

General revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for specific purposes
Franchise taxes
Public service taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Miscellaneous
Transfers

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position

Net Position, October 1, 2022

NET POSITION, SEPTEMBER 30, 2023

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (1,933,067)	$	$ (1,933,067)
(348,694)		(348,694)
15,063		15,063
(522,554)		(522,554)
(133,804)		(133,804)
(205,339)		(205,339)
(186,839)		(186,839)
(3,315,234)		(3,315,234)
(3,315,234)	-	(3,315,234)
65,202	-	65,202
1,775,618	-	1,775,618
23,861	-	23,861
353,867	-	353,867
1,080,548	-	1,080,548
22,328	-	22,328
164,699	-	164,699
332,546	-	332,546
3,818,669	-	3,818,669
503,435	-	503,435
4,077,190	-	4,077,190
$ 4,580,625	$ -	$ 4,580,625

BUTTE COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	$ -	$ 3,481,133	$ 161,372	$ 22,233
Taxes receivable	17,439	-	16,500	17,439
Due from other funds	-	-	-	-
Receivable from other governments	98,144	302,213	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	115,583	3,783,346	177,872	39,672
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 115,583	$ 3,783,346	$ 177,872	$ 39,672
LIABILITIES, DEFERRED AND FUND BALANCES				
Liabilities:				
Warrants payable	$ 17,887	$ 7,362	$ 1,336	$ 22,233
Due to other funds	63,438	-	-	-
TOTAL LIABILITIES	81,325	7,362	1,336	22,233
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	15,439	-	13,628	15,439
FUND BALANCES				
Assigned to:				
Road & Bridge	-	3,775,984	-	-
Other purposes	-	-	162,908	2,000
Unassigned	18,819	-	-	-
TOTAL FUND BALANCES	18,819	3,775,984	162,908	2,000
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 115,583	$ 3,783,346	$ 177,872	$ 39,672

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

PILT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 713,247	$ 743,729	$ 5,121,714
-	19,630	71,008
63,438	-	63,438
-	-	400,357
-	-	-
776,685	763,359	5,656,517
-	-	-
$ 776,685	$ 763,359	$ 5,656,517
$ -	$ 10,790	$ 59,608
	-	63,438
-	10,790	123,046
-	17,440	61,946
-	-	3,775,984
776,685	735,129	1,676,722
-	-	18,819
776,685	735,129	5,471,525
$ 776,685	$ 763,359	$ 5,656,517

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BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total fund balance, governmental funds	$	5,471,525
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		2,061,841
Certain deferred inflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		-
Certain deferred outflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		619,620
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, Pension, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(3,572,361)
Net Position of Governmental Activities in the Statement of Net Position	$	4,580,625

BUTTE COUNTY - STATE OF IDAHO
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
REVENUES				
Property taxes	$ 439,267	$ -	$ -	$ 465,816
Licenses and permits	17,679	-	-	14,506
Intergovernmental	495,406	1,859,471	1,733	149,222
Charges for services	16,671	-	957,899	142,023
Investment earnings	22,328	-	-	-
Miscellaneous	84,162	34,117	-	-
	1,075,513	1,893,588	959,632	774,767
EXPENDITURES				
Current:				
General government	1,125,148	-	-	-
Public safety	-	-	-	1,292,314
Public works	-	1,224,251	-	-
Health and sanitation	-	-	949,075	-
Culture and recreation	-	-	-	-
Conservation/economic development	35,893	-	-	-
Debt Service:				
Principal	-	85,859	46,973	-
Interest and other charges	-	38,044	15,963	-
Capital outlay	56,698	61,895	154,000	72,491
	1,217,739	1,410,049	1,166,011	1,364,805
Excess (deficiency) of revenues over expenditures	(142,226)	483,539	(206,379)	(590,038)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Transfers in	103,233	-	-	589,823
Transfers out	-	-	-	-
	103,233	-	-	589,823
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(38,993)	483,539	(206,379)	(215)
Fund Balances, Oct. 1, 2022	57,812	3,292,445	369,287	2,215
FUND BALANCES, SEPT. 30, 2023	$ 18,819	$ 3,775,984	$ 162,908	$ 2,000

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

PILT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ 453,106	$ 1,358,189
-	19,892	52,077
387,560	1,049,743	3,943,135
-	97,470	1,214,063
-	-	22,328
-	23,836	142,115
387,560	1,644,047	6,735,107
-	123,559	1,248,707
-	228,414	1,520,728
-	413,689	1,637,940
-	78,187	1,027,262
-	105,463	105,463
-	166,935	202,828
-	-	132,832
-	-	54,007
-	32,698	377,782
-	1,148,945	6,307,549
387,560	495,102	427,558
-	-	-
246,116	22,893	962,065
-	(629,769)	(629,769)
246,116	(606,876)	332,296
-	-	-
633,676	(111,774)	759,854
143,009	846,903	4,711,671
$ 776,685	$ 735,129	$ 5,471,525

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

Net change in fund balances - total governmental funds:	$ 759,854
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	
This is the amount by which capital outlays $231,014 exceeded depreciation $380,169 in the current period.	(149,155)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	(43,084)
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.	153,926
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Compensated absences not reflected on Governmental funds	21,091
Deferred outflows of resources not reflected on Governmental funds	(276,830)
Deferred inflows of resources not reflected on Governmental funds	(7,838)
OPEB liability	(1,880)
Net pension liability not reflected on Governmental funds	47,351
Change in net position of governmental activities	$ 503,435

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 319,122	$ 46,049
Receivables	-	216,686
Due from other governmental agencies	-	178,158
TOTAL ASSETS	319,122	440,893
LIABILITIES		
Warrants payable	40,868	28,275
Payable to the State of Idaho	-	101,191
Payable to taxing districts	-	537
Deferred revenues	-	-
TOTAL LIABILITIES	40,868	130,003
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 278,254	$ 310,890

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ -	$ (55,229)
Licenses and permits	-	-
Intergovernmental revenues	262,254	86,981
Charges for services	-	78
Fines and forfeitures	-	-
Investment interest	150	-
Miscellaneous and contributions	530,123	413
Total additions	792,527	32,243
DEDUCTIONS		
Trust operating expenses	599,702	93,299
Transfer to other taxing districts	243,022	-
Total deductions	842,724	93,299
Change in net position	(50,197)	(61,056)
Net position - October 1, 2022	328,451	371,946
Net position - September 30, 2023	$ 278,254	$ 310,890

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

NOTES TO THE FINANCIAL STATEMENTS

BUTTE COUNTY - STATE OF IDAHO
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For the Year Ended September 30, 2023

NOTES INDEX

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

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

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

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

B. REPORTING ENTITY

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

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

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

- **PILT –** This fund accounts for the operation and maintenance of the County's PILT fund and is funded primarily from Federal payments that help the County offset losses in property taxes due to the existence of nontaxable Federal lands within their boundaries.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

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

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

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

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

Proprietary Fund Types – Enterprise Funds

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

Fiduciary Fund Types

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

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Cash and Investments

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

State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

The Local Government Investment Pool (LGIP) is managed by the State, Office of the Treasurer, which allows certain types of governments within the state to pool their funds for investment purposes. Investments in the LGIP are valued at the LGIP's share price, the price at which the investment could be sold.

Receivables

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

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 31 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2023 are classified as deferred inflows of resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

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

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

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

Long-term Obligations

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

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

Net Position/Fund Balances

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1) Formulation of subsequent year budget requirements by internal County officers and personnel.
2) Perusal of formulated budgets by the County Commission and its clerk.
3) Presentation of preliminary and final budget requirements in formal news media of the County.
4) Open hearings to permit taxpayer input before such budgets are formally adopted.

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

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2023, unrecorded fund liabilities included approximately $108,086, of total leave time accumulations and are considered normal to the County operation.

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

H. REVENUES AND EXPENDITURES/EXPENSES

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 2023. During 2023, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

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

K. USE OF ESTIMATES

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

L. PENSION

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. LEASES

The County accounts for leases in accordance with GASB 87. The County is a lessee in operating leases for large equipment. Leases are evaluated using the criteria outlined in GASB 87 to determine whether they will be classified as operating leases or finance leases. The County determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The County determines if an arrangement conveys the right to use an identified assets and whether the County obtains substantially all of the economic benefit from and has the ability to direct the use of the asset. The County recognizes a lease liability and right-of-use (ROU) asset at the commencement date of the lease. At September 30, 2023, operating lease ROU assets and related current and long-term portions of operating lease liabilities have been presented in the balance sheet.

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

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

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer as of September 30, 2023 totaled $5,486,885 of which $2,986,885 represents demand and saving deposits (interest bearing) and $2,500,000 represents investments in government backed securities. Of the total deposits for the County, $5,121,714 was allocated to governmental funds.

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

Deposits

Of the total deposits and investments by the County Treasurer, $263,013 is insured by the Federal Deposit Insurance Corporation, regulations which are published in the Code of Federal Regulations (12 C.F.R. Part 330).

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

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

	Bank Balance
Depository Account	
Insured	$ 263,013
Uninsured and uncollateralized	5,119,927
Total deposits	$ 5,382,940

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2023, $5,119,927 of the government's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized of $5,119,927 for a total of $5,119,927.

Investments

The fair value of the investments with the State of Idaho Local Government Investment Pool was $2,701,252. The information on the amount not covered by the SIPC or FDIC insurance is not available. The Idaho State Treasurer provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investment for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. Investments held by the LGIP are carred at cost, which is not materially different than fair value (determined by the Idaho sTate Tresurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity on September 30, 2023 was 115 days.

2. CASH AND INVESTMENTS (Continued)

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

		Investment Maturieis (in years)					
Investment Type	Fair Value	< 1 year	1-5 years	> 5 years	Cost	Rating	%
FHLMC	$ 736,843	$ 247,453	$ 489,210	$ -	$ 750,000	S&P AA+	15.1%
FFCB	1,201,101	247,895	953,206	-	1,250,000	S&P AA+	25.2%
U.S. Treasury	230,733	230,733	-	-	250,000	S&P AA+	5.0%
State Investment Pool	2,701,252	2,701,252	-	-	2,701,252	N/A	54.6%
Total Investments	$4,869,929	$3,427,333	$ 1,442,416	$ -	$4,951,252		100.00%

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

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

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

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

3. FAIR VALUE

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

The following table presents fair value measurements as of September 30, 2023:

	9/30/2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Instruments by fair value level				
Fixed income Securities:				
U.S. Treasury Securities	$ 230,733	$ 230,733	$ -	$ -
U.S. Government Bonds	1,937,944	1,937,944	-	-
State Investment Pool	2,701,252	-	2,701,252	-
Total investments by fair value level	$ 4,869,929	$ 2,168,677	$ 2,701,252	$ -

4. CAPITAL ASSETS

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

	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023
Governmental Activities				
Capital assets, not being depreciated				
Land and construction in progress	$ 92,000	$ -	$ -	$ 92,000
Total capital assets, not being depreciated	92,000	-	-	92,000
Capital assets, being depreciated				
Buildings and improvements	2,598,829	-	-	2,598,829
Machinery and equipment	3,137,336	231,014	-	3,368,350
Operating lease - right-of-use assets	1,803,362	-	-	1,803,362
Total capital assets, being depreciated	7,539,527	231,014	-	7,770,541
Less accumulated depreciation for				
Buildings and improvements	(1,634,842)	(48,081)	-	(1,682,923)
Machinery and equipment	(3,214,615)	(92,841)	-	(3,307,456)
Total accumulated depreciation	(5,240,678)	(140,922)	-	(4,990,379)
Less accumulated amortization for				
Operating lease - right of use assets	(571,074)	(239,247)		(810,321)
Total accumulated amortization	(571,074)	(239,247)	-	(810,321)
Total capital assets, being depreciated, net	2,108,936	(149,155)	-	1,969,841
Governmental activity, capital assets, net	$ 2,200,936	$ (149,155)	$ -	$ 2,061,841

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

Governmental Activities	Depreciation	Amortization
General government	$ 48,081	$ -
Public safety	20,867	-
Public works	45,535	121,426
Health, welfare and sanitation	25,323	117,821
Conservation	1,116	-
Total governmental activities	$ 140,922	$ 239,247

5. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were $196,303 for the year ended September 30, 2023.

5. PENSION PLAN (Continued)

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

At September 30, 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 .04039565 percent.

For the year ended September 30, 2023, the County recognized pension expense (expense offset) of $420,280. 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	$ 276,319	$ -
Changes in assumptions or other inputs	159,628	-
Net difference between projected and actual earnings on pension plan investments	151,315	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(30,643)	-
District contributions made subsequent to measurement date	46,098	-
Total	$ 602,717	$ -

$46,098 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ending September 30, 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, 2023 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.6 for the measurement period June 30, 2023.

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

Year ended September 30:	
2024	$ 208,843
2025	$ 98,141
2026	$ 305,302
2027	$ (25,024)

5. PENSION PLAN (Continued)

Actuarial Assumptions

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

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

Contributing Members, Serivce Retirement Members, and Beneficiaries

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

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

5. PENSION PLAN (Continued)

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

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

Asset Class	2023
Cash	0.00%
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Total	100.00%

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 2,899,351	$ 1,612,057	$ 559,936

5. PENSION PLAN (Continued)

Pension plan fiduciary net position

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

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

Payables to the pension plan

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

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

Plan Description

The County's post-retirement healthcare plan (OPEB) is administered by the Government Employee Retirement Plan (GemPlan). GemPlan provides medical, dental and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 or older and have completed 20 years of continuous service with Butte County or are an elected official who has completed 5 years of continuous services with Butte County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 32 active participants in the plan and 0 retirees and 0 spouses receiving benefits. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* in the year ended September 30, 2023.

Funding Policy and Implicit Rate Subsidy:

The County has not established a fund to supplement the costs for the OPEB obligation. The required contribution is made on a pay-as-you-go basis (PAYGO). There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis creates a Total OPEB Liability on the Statement of Net Position. For the fiscal year 2023, the County contributed approximately $7,545 of the annual required contribution of $7,545. Retirees are required to pay 100% of the premiums for both the retiree and the dependent coverage.

Net Other Post-Employment Benefit Liability

The Net Other Post-Employment Benefit Liability (NOL) was measured as of June 30, 2023, and the total other post-employment benefit liability was determined by an actuarial valuation as of June 30, 2023.

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

Plan Members

Plan participants as of June 30, 2023 are summarized by status as follows:

	Accrued Liability	Annual Required Contribution	Participant Counts
Active participants	$77,392	$7,545	36
	$77,392	$7,545	36

Actuarial Methods and Assumptions

The District does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets. The following actuarial methods and assumptions were used in the October 1, 2021 accounting valuation:

Changes in Total OPEB Liability

Valuation Timing	Actuarial valuations are performed annually as of October 1, 2021 for accounting purposes only. The most recent valuation was performed as of October 1, 202.
Actuarial Cost Method	Entry Age, level percentage of pay
Salary Increases	Service graded table; 3.00% used to roll pay forward to the valuation date
Discount Rate	2.30%
Medical Trend Rate	6.50% as of October 1, 2021 grading to 5.00% over 6 years and then 4.00% over the next 48 years
Retirement	See sample rates (differs for Police and Fire Personnel)
Retiree Plan Participation	**Future Retirees Electing Coverage:** Pre-65 subsidy available: NA Pre-65 subsidy not available: 30%
Mortality	The rates used are recent tables developed and recommended by the Society of Actuaries

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

Total OPEB Liability	**10/1/2022**
Actuarially Determined Contribution (ADC)	$ 7,545
Total OPEB Liability (TOL)	$ 77,392
Covered Employee Payroll	$ 1,334,845
TOL as a Percentage of Payroll	6.00%
Participants	36

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

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

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

Other Key Actuarial Assumptions

Below is a reconciliation of the Total OPEB Liability for the year ending September 30, 2023.

	Total OPEB Liability
Total OPEB liability - beginning of year	$ 77,512
Change for the year:	
Service cost	7,545
Interest cost	1,848
Assumption Changes	-
Differences between Expected and Actual	-
Benefit payments	(9,513)
Net change in total OPEB liability	(120)
Total OPEB liability – end of year	$ 77,392

6. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity Analysis

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

`

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

7. LITIGATION AND CONTINGENT LIABILITIES

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

8. LONG-TERM DEBT AND LEASES

Long-term Obligation Activity:

General long-term obligations reported by the County represent accrued liability for compensated absenses in the amount of $108,086, right-of-use leases of $1,283,204, contract liability $27,330, pension lilability of $1,612,057, other post-employment liability of $77,392, and landfill closure and postclosure costs of $525,000. During the year ending September 30, 2023, the following changes occurred in long-term debt:

Governmental Activities	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023	Amounts due within one year
Compensated absences	$ 86,995	$ 21,091	$ -	$ 108,086	$ 28,554
Right of use leases	1,416,036	-	(132,832)	1,283,204	663,039
Land purchase contract	40,997	-	(13,667)	27,330	13,668
Pension Liability	1,659,408	-	(47,351)	1,612,057	-
OPEB	77,512	-	(120)	77,392	-
Landfill closure costs	525,000	-	-	525,000	-
Total governmental activities	$ 3,805,948	$ 21,091	$ (193,970)	$ 3,633,069	$ 705,261

8. LONG-TERM DEBT AND LEASES (Continued)

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2023, are as follows:

Governmental Activities

	LEASES		CONTRACTS	
Year	Principal	Interest	Principal	Interest
2024	$ 663,039	$ 48,905	$ 13,668	$ -
2025	68,940	19,800	13,662	-
2026	221,225	16,711	-	-
2027	330,000	1,004	-	-
2028	-	-	-	-
2029-3033	-	-	-	-
	$ 1,283,204	$ 86,420	$ 27,330	$ -

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

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

9. CLOSURE AND POSTCLOSURE CARE COSTS

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

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

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

The nominal annual cost projects are not amortized herein.

10. NONSPENDABLE AND SPENDABLE FUND BALANCES

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

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

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

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

11. RELATED PARTY TRANSACTIONS

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

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

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

13. RISK MANAGEMENT

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

14. DEFICITS AND INTERFUND TRANSACTIONS

There were no deficit fund balances as of September 30, 2023.

There were no interfund account balances at September 30, 2023.

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2023, consisted of the following:

Transfer from:	Trust Funds	ARPA
Transfer to:		
General Fund	$ 103,233	$ -
Justice Fund	$ -	$ 589,823
PILT	$ 246,116	$ -
Various Trust Funds	$ 12,336	$ 10,557
Total	$ 361,685	$ 600,380

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

16. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. The subsequent events have been considered up to the report date of February 10, 2025.

17. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. See Note 4 for any deferred inflows of resources for the Statement of Net Position. The County has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. Deferred inflows of resources at September 30, 2023 consisted of $61,946 in the governmental funds.

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REQUIRED SUPPLEMENTARY INFORMATION

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
GENERAL FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ 400,000	$ 400,000	$ 417,692	$ 17,692
Licenses and permits	18,000	18,000	18,870	870
Intergovernmental revenues	605,012	605,012	397,262	(207,750)
Charges for services	16,000	16,000	16,360	360
Fines and forfeitures	-	-	-	-
Investment interest	100,000	100,000	103,653	3,653
Misc. and contributions	180,000	180,000	187,395	7,395
	1,319,012	1,319,012	1,141,232	(177,780)
EXPENDITURES				
Current:				
General government	1,172,230	1,172,230	1,066,781	105,449
Public safety	21,253	21,253	17,201	4,052
Public health	60,772	60,772	58,831	1,941
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	51,977	51,977	43,123	8,854
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	20,000	20,000	32,683	(12,683)
	1,326,232	1,326,232	1,218,619	107,613
Revenues over (under) expenditures	(7,220)	(7,220)	(77,387)	$ (70,167)
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ (7,220)	$ (7,220)	(77,387)	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			103,233	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(65,719)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			880	
Net change in fund balances			(38,993)	
Fund Balances, October 1, 2022			57,812	
FUND BALANCES, SEPT. 30, 2023			$ 18,819	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
ROAD AND BRIDGE
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,432,834	1,432,834	1,559,277	126,443
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	34,117	34,117
	1,432,834	1,432,834	1,593,394	160,560
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	1,157,834	1,157,834	1,224,251	(66,417)
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	275,000	275,000	185,798	89,202
	1,432,834	1,432,834	1,410,049	22,785
Revenues over (under) expenditures	-	-	183,345	$ 183,345
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	183,345	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	
Proceeds from sale of assets			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			300,194	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			483,539	
Fund Balances, October 1, 2022			3,292,445	
FUND BALANCES, SEPT. 30, 2023			$ 3,775,984	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
SOLID WASTE
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 260,000	$ 260,000	$ 265,403	$ 5,403
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,700	1,700	1,733	33
Charges for services	1,448,944	1,448,944	450,080	(998,864)
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	1,710,644	1,710,644	717,216	(993,428)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Sanitation	218,384	218,384	1,166,011	(947,627)
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	218,384	218,384	1,166,011	(947,627)
Revenues over (under) expenditures	1,492,260	1,492,260	(448,795)	$ (1,941,055)
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 1,492,260	$ 1,492,260	(448,795)	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			242,416	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			(206,379)	
Fund Balances, October 1, 2022			369,287	
FUND BALANCES, SEPT. 30, 2023			$ 162,908	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
JUSTICE FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 320,000	$ 320,000	$ 321,676	$ 1,676
Licenses and permits	14,000	14,000	14,506	506
Intergovernmental revenues	125,000	125,000	127,241	2,241
Charges for services	165,000	165,000	167,204	2,204
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	987,580	987,580	-	(987,580)
	1,611,580	1,611,580	630,627	(980,953)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	1,460,085	1,460,085	1,310,339	149,746
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	40,000	40,000	54,466	(14,466)
	1,500,085	1,500,085	1,364,805	135,280
Revenues over (under) expenditures	111,495	111,495	(734,178)	$ (845,673)
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 111,495	$ 111,495	(734,178)	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			589,823	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			144,140	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			(215)	
Fund Balances, October 1, 2022			2,215	
FUND BALANCES, SEPT. 30, 2023			$ 2,000	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES)-CASH BASIS
PILT
For the year ended September 30, 2023

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	400,000	400,000	420,209	20,209
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	400,000	400,000	420,209	20,209
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Sanitation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Revenues over (under) expenditures	400,000	400,000	420,209	20,209
Estimated beginning cash balances	143,009	143,009		
Excess (deficiency) of revenues and cash balance over expenditures	543,009	543,009	420,209	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			151,478	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(32,649)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			539,038	
Fund Balances, October 1, 2022			143,009	
FUND BALANCES, SEPT. 30, 2023			$ 682,047	

BUTTE COUNTY – STATE OF IDAHO
NOTES TO BUDGET AND ACTUAL COMPARISON SCHEDULES
For the Year Ended September 30, 2023

1. BASIS OF PRESENTATION

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

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

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

For the year ended September 30, 2023, actual expenditures exceeded budgeted amounts in the Solid Waste fund. Additional monies were available to cover this overage.

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

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.04845920%	$ 638,129	$ 1,352,549	47.18%	91.38%
2016	0.47880600%	$ 970,613	$ 1,386,349	70.01%	87.26%
2017	0.46128000%	$ 725,053	$ 1,425,150	50.88%	90.68%
2018	0.44908400%	$ 662,407	$ 1,437,247	46.09%	91.69%
2019	0.43302900%	$ 494,291	$ 1,464,527	33.75%	93.79%
2020	0.04236190%	$ 983,699	$ 1,502,167	65.49%	88.22%
2021	0.04034000%	$ (31,860)	$ 1,499,328	-2.12%	100.36%
2022	0.04213020%	$ 1,659,408	$ 1,654,260	100.31%	83.09%
2023	0.04039565%	$ 1,612,057	$ 1,710,425	94.25%	83.83%

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

Data reported is measured as of June 30.

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

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 158,511	$ 162,634	$ (4,123)	$ 7,465,140	11.51%
2016	$ 142,331	$ 159,938	$ (17,607)	$ 7,508,493	11.59%
2017	$ 155,549	$ 164,385	$ (8,836)	$ 7,856,838	11.53%
2018	$ 174,398	$ 165,774	$ 8,624	$ 8,345,942	11.53%
2019	$ 165,694	$ 168,916	$ (3,222)	$ 8,497,956	11.53%
2020	$ 166,203	$ 182,427	$ (16,224)	$ 8,865,806	12.14%
2021	$ 159,274	$ 181,914	$ (22,640)	$ 9,408,446	12.13%
2022	$ 197,459	$ 197,459	$ -	$ 1,674,870	11.79%
2023	$ 176,435	$ 176,435	$ -	$ 1,710,425	10.32%

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

Data is reported is measured as of September 30.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2023

Methods and Assumptions Used in Calculations of Actuarily Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2023. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	13.5 years
Asset valuation method	Fair Market value
Actuarial assumptions:	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of investment expenses

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

Fiscal Year	**2023**	**2022**	**2021**	**2020**
Total OPEB liability				
Service cost	$ 7,545	$ 7,545	$ 7,105	$ 6,881
Interest cost	1,848	1,848	2,294	1,867
Assumption Changes	-	3,099	-	(129)
Differences between Expected and Actual Experience	-	(2,023)		18,265
Benefit payments	(9,513)	(9,513)	(6,808)	(1,194)
Net change in total OPEB liability	(120)	956	2,591	25,690
Total OPEB liability - Beginning of year	77,512	77,512	72,755	47,065
Total OPEB liability - End of year	$ 77,392	$ 78,468	$ 75,346	$ 72,755
Plan fiduciary net postion - Beginning of year	-	-	-	-
Plan fiduciary net position - End of year	-	-	-	-
County's net OPEB liability - Ending	$ 77,392	$ 78,468	$ 75,346	$ 72,755
Plan fiduciary net position as a percentage of total OPEB liability		-	0%	0%
Covered employee payroll	$ 1,334,845	$ 1,295,966	$ 1,289,958	$ 1,249,354
Total OPEB liability as a percentage of covered employee payroll	6%	6%	6%	6%

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB

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

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

	2019	2018
	$ 4,599	$ 4,465
	1,600	1,425
	-	-
	-	-
	(503)	(1,529)
	5,696	4,361
	41,369	37,008
	$ 47,065	$ 41,369
	-	-
	-	-
	$ 47,065	$ 41,369
	0%	0%
	$ 1,147,901	$ 1,147,467
	4%	4%

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SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	ARPA FUNDS	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
ASSETS				
Cash - County Treasurer	$ -	$ 3,929	$ 386	$ 28,131
Due from other Governments	-	-	-	-
Taxes receivable	-	3,451	2,886	1,348
TOTAL ASSETS	-	7,380	3,272	29,479
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ -	$ 7,380	$ 3,272	$ 29,479
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ 3,929	$ 386	$ 80
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	-	3,056	2,544	1,202
FUND BALANCES				
Assigned to:				
Other purposes	-	395	342	28,197
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ -	$ 7,380	$ 3,272	$ 29,479

AMBULANCE	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$ 12,633	$ 22,031	$ 6,723	$ 22,313	$ 57,692	$ 1,104
-	-	-	-	-	-
635	104	1,203	2,071	5,174	-
13,268	22,135	7,926	24,384	62,866	1,104
-	-	-	-	-	-
$ 13,268	$ 22,135	$ 7,926	$ 24,384	$ 62,866	$ 1,104
$ 185	$ -	$ 4,105	$ -	$ 629	$ 1,104
545	94	1,074	1,848	4,580	-
12,538	22,041	2,747	22,536	57,657	-
$ 13,268	$ 22,135	$ 7,926	$ 24,384	$ 62,866	$ 1,104

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
ASSETS				
Cash - County Treasurer	$ 306,218	$ 40,599	$ 241,970	$ 743,729
Due from other Governments	-	-	-	-
Taxes receivable	2,758	-	-	19,630
TOTAL ASSETS	308,976	40,599	241,970	763,359
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 308,976	$ 40,599	$ 241,970	$ 763,359
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 103	$ -	$ 269	$ 10,790
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	2,497	-	-	17,440
FUND BALANCES				
Assigned to:				
Other purposes	306,376	40,599	241,701	735,129
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 308,976	$ 40,599	$ 241,970	$ 763,359

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BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	ARPA FUNDS	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
REVENUES				
Taxes	$ -	$ 87,897	$ 105,394	$ 33,193
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,014,069	14,066	-	-
Charges for services	-	69,835	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	17,533	193	-
	1,014,069	189,331	105,587	33,193
EXPENDITURES				
General government	-	-	-	-
Public safety	-	228,414	-	-
Public health	-	-	-	30,637
Street and public improvement	413,689	-	-	-
Parks, recreation, public property	-	-	105,463	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	4,597	-	-
	413,689	233,011	105,463	30,637
Excess (deficiency) of revenues over expenditures	600,380	(43,680)	124	2,556
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	15,054	-	-
Statutory transfers out	(600,380)	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	(28,626)	124	2,556
Fund Balances, October 1, 2022	-	29,021	218	25,641
FUND BALANCES, Sept. 30, 2023	$ -	$ 395	$ 342	$ 28,197

AMBULANCE	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$ 27,609	$ 1,154	$ 20,952	$ 49,991	$ 130,169	$ -
-	-	-	-	-	19,892
-	-	-	-	2,250	803
-	-	-	-	27,635	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,110	-
27,609	1,154	20,952	49,991	166,164	20,695
-	-	39,760	46,942	-	-
-	-	-	-	-	-
28,582	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	999	-	-	137,402	28,534
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,403	-	-	-	21,698	-
34,985	999	39,760	46,942	159,100	28,534
(7,376)	155	(18,808)	3,049	7,064	(7,839)
-	-	-	-	-	-
-	-	-	-	-	7,839
-	-	-	-	-	-
(7,376)	155	(18,808)	3,049	7,064	-
19,914	21,886	21,555	19,487	50,593	-
$ 12,538	$ 22,041	$ 2,747	$ 22,536	$ 57,657	$ -

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
REVENUES				
Taxes	$ (3,267)	$ 14	$ -	$ 453,106
Licenses and permits	-	-	-	19,892
Intergovernmental revenues	4,882	-	13,673	1,049,743
Charges for services	-	-	-	97,470
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	23,836
	1,615	14	13,673	1,644,047
EXPENDITURES				
General government	-	-	36,857	123,559
Public safety	-	-	-	228,414
Public health	18,968	-	-	78,187
Street and public improvement	-	-	-	413,689
Parks, recreation, public property	-	-	-	105,463
Conservation and economic develop.	-	-	-	166,935
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				-
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	32,698
	18,968	-	36,857	1,148,945
Excess (deficiency) of revenues over expenditures	(17,353)	14	(23,184)	(105,278)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	-	-	22,893
Statutory transfers out	(29,389)	-	-	(629,769)
Excess (deficiency) of revenues over expenditures and other uses	(46,742)	14	(23,184)	(111,774)
Fund Balances, October 1, 2022	353,118	40,585	264,885	846,903
FUND BALANCES, Sept. 30, 2023	$ 306,376	$ 40,599	$ 241,701	$ 735,129

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
ASSETS				
Cash - County Treasurer	$ 2,545	$ 8,745	$ 242	$ 3,893
Due from other Governments	-	-	-	-
	$ 2,545	$ 8,745	$ 242	$ 3,893
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	2,545	8,745	242	3,893
	$ 2,545	$ 8,745	$ 242	$ 3,893

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	JUNIOR COLLEGE	BRIDGE TRUST	RANGE ROAD EQUIPMENT	AIRPORT TRUST
ASSETS				
Cash - County Treasurer	$ 101,855	$ 4,565	$ 50,130	$ -
Due from other Governments	-	-	-	-
	$ 101,855	$ 4,565	$ 50,130	$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	101,855	4,565	50,130	-
	$ 101,855	$ 4,565	$ 50,130	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ 25,304	$ 20,361	$ 99,613	$ 123	$ 1,746	$ 319,122
-	-	-	-	-	-
$ 25,304	$ 20,361	$ 99,613	$ 123	$ 1,746	$ 319,122
$ 40,868	$ -	$ -	$ -	$ -	$ 40,868
40,868	-	-	-	-	40,868
(15,564)	20,361	99,613	123	1,746	278,254
$ 25,304	$ 20,361	$ 99,613	$ 123	$ 1,746	$ 319,122

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BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	5,364	-	-	3,077
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	5,364	-	-	3,077
EXPENDITURES				
General government	-	-	-	3,047
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	-	-	-	3,047
Excess (deficiency) of revenues over expenditures	5,364	-	-	30
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	(5,364)	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	-	-	30
Fund Balances, Oct. 1, 2022	2,545	8,745	242	3,863
FUND BALANCES, Sept. 30, 2023	$ 2,545	$ 8,745	$ 242	$ 3,893

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	JUNIOR COLLEGE	BRIDGE TRUST	ROAD EQUIPMENT	AIRPORT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	237,658	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	237,658	-	-	-
EXPENDITURES				
General government	2,350	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	2,350	-	-	-
Excess (deficiency) of revenues over expenditures	235,308	-	-	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	(237,658)	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(2,350)	-	-	-
Fund Balances, Oct. 1, 2022	104,205	4,565	50,130	-
FUND BALANCES, Sept. 30, 2023	$ 101,855	$ 4,565	$ 50,130	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	16,155	-	262,254
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	150	150
530,123	-	-	-	-	530,123
530,123	-	-	16,155	150	792,527
-	-	-	-	-	5,397
-	-	-	18,862	-	18,862
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	150	150
575,293	-	-	-	-	575,293
-	-	-	-	-	-
					-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
575,293	-	-	18,862	150	599,702
(45,170)	-	-	(2,707)	-	192,825
-	-	-	-	-	-
-	-	-	-	-	(243,022)
(45,170)	-	-	(2,707)	-	(50,197)
29,606	20,361	99,613	2,830	1,746	328,451
$ (15,564)	$ 20,361	$ 99,613	$ 123	$ 1,746	$ 278,254

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OTHER SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor			
Salary - officer	$ 53,563	$ 53,570	$ (7)
Salary - part time clerk	40,796	39,682	1,114
Salary - magistrate, part-time	18,360	14,831	3,529
Part-time assistant	10,000	1,964	8,036
Total A	122,719	110,047	12,672
Travel	4,050	2,202	1,848
Supplies	2,500	2,926	(426)
Utilities	2,800	2,108	692
Repairs & maintenance	100	286	(186)
Postage & printing	1,650	1,132	518
Training	300	94	206
Advertising	500	-	500
Personnel benefits	55,100	57,573	(2,473)
Capital outlay	5,000	22,833	(17,833)
Total B	72,000	89,154	(17,154)
Department totals	194,719	199,201	(4,482)
Assessor			
Salary - officer	54,063	54,070	(7)
Salary - deputy	27,395	25,968	1,427
Salary - employee, part-time auto license	10,000	2,376	7,624
Total A	91,458	82,414	9,044
Travel	2,550	1,983	567
Supplies	2,650	1,423	1,227
Utilities	1,200	1,201	(1)
Advertising	200	-	200
Postage	4,200	1,076	3,124
Personnel benefits	42,450	40,330	2,120
Dues	200	200	-
Computer Mapping	5,000	1,005	3,995
Capital outlay	-	-	-
Total B	58,450	47,218	11,232
Department totals	$ 149,908	$ 129,632	$ 20,276

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Treasurer/Tax Collector			
Salary - officer	$ 54,563	$ 54,570	$ (7)
Salary - employee, part-time	40,350	22,307	18,043
Total A	94,913	76,877	18,036
Travel	2,800	1,200	1,600
Supplies	1,500	316	1,184
Utilities	2,000	1,202	798
Repairs & maintenance	-	-	-
Advertising	1,200	-	1,200
Dues & memberships	350	150	200
Postage & printing	2,000	1,777	223
Publications	1,400	440	960
Personnel benefits	37,450	43,867	(6,417)
Miscellaneous	-	880	(880)
Total B	48,700	49,832	(1,132)
Department Totals	143,613	126,709	16,904
Commissioners			
Salary - officer	51,244	52,080	(836)
Lobbyist	30,135	29,862	273
Part-Time Assistant	-	-	-
Total A	81,379	81,942	(563)
Travel	11,125	4,259	6,866
Utilities	500	-	500
Advertising	8,000	7,426	574
Dues/memberships	1,300	1,662	(362)
Printing	1,800	24	1,776
Office	500	258	242
Personnel benefits	12,700	74,593	(61,893)
Total B	35,925	88,222	(52,297)
Department Totals	$ 117,304	$ 170,164	$ (52,860)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Economic Development			
Salary - Ed Director	$ 33,827	$ 25,018	$ 8,809
Total A	33,827	25,018	8,809
Meals	3,000	320	2,680
Training	2,000	135	1,865
Supplies	2,000	76	1,924
Phone	1,500	663	837
Marketing	7,000	5,222	1,778
Personnel benefits	30,250	16,848	13,402
Total B	45,750	23,264	22,486
Department Totals	79,577	48,282	31,295
Law Library			
Law library	600	-	600
Total B	600	-	600
Department Totals	600	-	600
Building and Grounds			
Salary - employee, full-time	$ -	$ -	$ -
Part-time maintenance	-	568	(568)
Total A	-	568	(568)
Supplies	13,500	12,078	1,422
Utilities	67,000	40,044	26,956
Repairs & maintenance	180,000	114,089	65,911
Miscellaneous	500	-	500
Contracts	16,500	25,865	(9,365)
Maintenance contract	12,000	4,757	7,243
Personnel benefits	2,000	127	1,873
Total B	291,500	196,960	94,540
Department Totals	291,500	197,528	93,972

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Coroner			
Salary - coroner	14,074	14,614	(540)
Salary - deputy	2,498	1,780	718
Total A	16,572	16,394	178
Travel	1,200	413	787
Utilities	1,000	499	501
Miscellaneous	2,500	4,543	(2,043)
Dues	300	200	100
Coroner - laboratory	1,000	763	237
Coroner - autopsies	5,000	4,000	1,000
Coroner - training	1,500	100	1,400
Vehicle repairs	2,500	2,419	81
Personnel benefits	29,200	29,500	(300)
Total B	44,200	42,437	1,763
Department Totals	$ 60,772	$ 58,831	$ 1,941

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Butte County Business Center			
Salary - full-time assistant	$ 28,616	$ 32,202	$ (3,586)
Total A	28,616	32,202	(3,586)
Travel	2,000	67	1,933
Supplies	3,000	3,024	(24)
Utilities	11,000	3,791	7,209
Postage & printing	1,200	9	1,191
Cell phone	500	493	7
Publications	-	-	-
Personnel benefits	14,850	15,981	(1,131)
Contingency Fund	2,500	33	2,467
Capital outlay	10,500	5,995	4,505
Total B	45,550	29,393	16,157
Department Totals	74,166	61,595	12,571
Election			
Travel	2,600	555	2,045
Supplies	3,500	479	3,021
Advertising	1,500	130	1,370
Postage/printing	6,800	949	5,851
Contracts - labor	8,000	5,669	2,331
Total B	22,400	7,782	14,618
Department Totals	22,400	7,782	14,618
Soil Conservation Service			
Contracts	-	8,500	(8,500)
Total B	-	8,500	(8,500)
Department totals	$ -	$ 8,500	$ (8,500)
Airport			
Airport maintenance	$ 10,000	$ -	$ 10,000
Airport in house projects	22,500	-	22,500
Department totals	32,500	-	32,500

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Integrated Technology			
Computer maintenance	10,000	-	10,000
IBM tech support	500	-	500
Computer contract services	25,000	12,971	12,029
Department Totals	35,500	12,971	22,529
Emergency Management			
Exercises	100	254	(154)
Mileage	1,300	525	775
Meals	400	250	150
Utilities	480	-	480
Dues	150	150	-
Contract officer	13,923	13,650	273
Supplies & operations	2,500	1,556	944
GIS Mappling	1,100	102	998
Lodging	500	714	(214)
Advertising	200	-	200
Power pole wrapping grant	7,220	64,980	(57,760)
Department Totals	27,873	82,181	(54,308)
Rural Addressing			
Supplies	-	8	(8)
Department totals	-	8	(8)
County General			
Personnel benefits	150	-	150
Computer expense	-	1,332	(1,332)
Dues & membership	7,500	6,825	675
Professional services	30,000	32,000	(2,000)
Printing	100	-	100
Education	800	2,470	(1,670)
Arco Comm. Transition team	30,000	25,715	4,285
Airport maintenance/projects	400	11,989	(11,589)
Bank and credit card fees	-	744	(744)
Employee recognition	1,500	277	1,223
Guardianship Board expenses	350	-	350
Contracts	-	1,200	(1,200)
Emergency Catastrophy	5,000	-	5,000
Capital outlay	20,000	32,683	(12,683)
Total B	95,800	115,235	(19,435)
Department Totals	95,800	115,235	(19,435)
TOTAL CURRENT EXPENSE	$ 1,326,232	$ 1,218,619	$ 107,613

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary - supervisor	$ 65,672	$ 74,205	$ (8,533)
Salary - employee, full time	319,232	313,252	5,980
Salary- employee, part-time	5,000	-	5,000
Salary - other	27,400	15,978	11,422
Total A	417,304	403,435	13,869
Personnel benefits	203,680	166,410	37,270
Travel	1,300	44	1,256
Supplies	5,100	6,357	(1,257)
Training/registration	1,000	353	647
Utilities	9,400	12,872	(3,472)
Boot voucher	1,200	1,050	150
Vehicles	104,200	153,674	(49,474)
State alloted highway expenses	-	77,014	(77,014)
Repairs & maintenance	73,100	86,480	(13,380)
Rent	2,200	1,505	695
Miscellaneous	350	-	350
Contingency	40,000	46,389	(6,389)
New road chip seal	75,000	26,674	48,326
Crushed rock / gravel	50,000	18,846	31,154
Road oil	115,000	122,515	(7,515)
Signs	4,500	34,020	(29,520)
Culverts	3,000	2,645	355
Plant asphalt mix	47,000	53,128	(6,128)
Other road materials	1,000	180	820
Drug testing	500	-	500
Contracts	1,500	10,660	(9,160)
Capital outlay	276,500	185,798	90,702
Total B	1,015,530	1,006,614	8,916
Total Road and Bridge	$ 1,432,834	$ 1,410,049	$ 22,785

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Personnel benefits	$ 1,000	$ 797	$ 203
Training	5,000	7,000	(2,000)
Utilities	14,500	(416)	14,916
Other miscellaneous	-	22,605	(22,605)
Education - other	2,000	(1,404)	3,404
Medical - other	-	-	-
Capital Outlay	10,500	6,403	4,097
Total B	33,000	34,985	(1,985)
Total Ambulance	$ 33,000	$ 34,985	$ (1,985)
DISTRICT COURT			
District Court			
Travel	$ 1,650	$ 1,212	$ 438
Supplies	800	539	261
Utilities	500	-	500
Professional services	3,255	-	3,255
Administrative clerks	400	-	400
Drug court coordinator	3,000	2,253	747
Law clerks	-	-	-
Interpreters	2,000	-	2,000
Professional services Public Defender	15,000	7,551	7,449
Postage/printing	1,632	1,233	399
Transcripts	500	542	(42)
Jury	8,000	-	8,000
Drug court expenses	6,500	4,840	1,660
Personnel benefits	-	441	(441)
Capital outlay	2,500	-	2,500
Total B	45,737	18,611	27,126
Department Totals	$ 45,737	$ 18,611	$ 27,126

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Magistrate Court			
Salary - court deputy	$ 51,385	$ 57,842	$ (6,457)
Total A	51,385	57,842	(6,457)
Personnel benefits	32,950	27,491	5,459
Travel	1,650	1,660	(10)
Supplies	2,500	3,273	(773)
Utilities	4,000	2,507	1,493
Repairs and maintenance	600	35	565
Postage	1,700	856	844
Adult confinement	1,500	-	1,500
Observation & assessment	2,500	2,150	350
Drug testing	800	-	800
Interpretors	2,000	-	2,000
Advertising	500	154	346
Capital outlay	7,000	4,597	2,403
Total B	57,700	42,723	14,977
Department Totals	109,085	100,565	8,520
Adult Probation			
Salary - probation officer	6,000	-	6,000
Total A	6,000	-	6,000
Travel	1,750	75	1,675
Supplies	500	63	437
Utilities	1,900	1,891	9
Postage	120	-	120
Contracts	5,150	1,938	3,212
Pre-trial services	400	-	400
Personnel benefits	1,825	-	1,825
Total B	11,645	3,967	7,678
Department Totals	$ 17,645	$ 3,967	$ 13,678

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Juvenile Probation			
Salary - probation officer	$ 40,206	$ 45,259	$ (5,053)
Total A	40,206	45,259	(5,053)
Travel	2,200	350	1,850
Supplies	1,000	4,292	(3,292)
Utilities	1,400	7,843	(6,443)
Vehicle fuel	4,000	1,628	2,372
Repairs and maintenance	1,000	280	720
Postage	280	66	214
Contracts	750	61	689
Housing/confinement	15,000	10,000	5,000
Observation & assessment	1,000	-	1,000
Training	1,000	359	641
Early intervention program	3,250	2,000	1,250
Interpretors	-	-	-
Personnel benefits	30,900	37,730	(6,830)
Capital outlay	-	-	-
Total B	61,780	64,609	(2,829)
Department Totals	101,986	109,868	(7,882)
Total District Court	$ 274,453	$ 233,011	$ 41,442
GROWTH MANAGEMENT			
Building Inspector Salary	8,308	7,650	658
P & Z Secretary	16,688	14,575	2,113
Total A	24,996	22,225	2,771
Travel	1,050	40	1,010
Registration fees	650	200	450
Supplies	350	484	(134)
Architectural - Engineer fees	500	-	500
Utilities	1,500	848	652
Advertising	300	595	(295)
Room rent	300	88	212
Printing	100	630	(530)
Business Incubation Center fees	-	-	-
Personnel benefits	5,500	3,424	2,076
Total B	10,250	6,309	3,941
Total Growth Management	$ 35,246	$ 28,534	$ 6,712

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FAIR GROUNDS AND BUILDINGS			
Salaries	$ 42,356	$ 39,553	$ 2,803
Total A	42,356	39,553	2,803
Benefits	19,400	24,076	(4,676)
Fair grounds M & O	4,000	4,000	-
Printing & advertising	1,500	1,500	-
Postage	1,200	1,060	140
Advertising	950	895	55
Office	7,200	5,683	1,517
Rodeo grounds M & O	3,500	3,500	-
Miscellaneous	4,000	4,000	-
Travel	7,000	8,506	(1,506)
Repairs and maintenance	4,600	2,693	1,907
Fair premiums/awards	3,250	3,427	(177)
Contract-County Agent	2,500	1,500	1,000
4-H training	800	70	730
Capital outlay	1,050	5,000	(3,950)
Total B	60,950	65,910	(4,960)
Total Fair Grounds and Buildings	$ 103,306	$ 105,463	$ (2,157)
HEALTH DISTRICT			
Supplies	$ 550	$ -	$ 550
Utilities	7,000	4,119	2,881
Repairs and maintenance	1,500	-	1,500
Contracts	35,357	26,518	8,839
Capital outlay	-	-	-
Total Health District	$ 44,407	$ 30,637	$ 13,770

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT & CHARITY			
Salary - officer	$ -	$ 2,000	$ (2,000)
Salary - deputies	-	-	-
Total A	-	2,000	(2,000)
Personnel benefits	-	392	(392)
Travel	-	100	(100)
Supplies	-	-	-
Postage/printing	-	-	-
Professional services	-	3,378	(3,378)
Medical	-	1,261	(1,261)
Indigent - other	10,000	11,837	(1,837)
Total B	10,000	16,968	(6,968)
Total Indigent & Charity	$ 10,000	$ 18,968	$ (8,968)
PEST			
Miscellaneous	$ 1,000	$ 999	$ 1
Total Pest	$ 1,000	$ 999	$ 1
ELECTION CONSOLIDATION			
Salary - officer	$ 31,219	$ 19,743	$ 11,476
Total A	31,219	19,743	11,476
Personnel benefits	13,300	9,084	4,216
Travel	1,500	606	894
Supplies	2,500	4,528	(2,028)
Postage/printing	2,800	604	2,196
Advertising	700	511	189
Training	500	-	500
Contracts-Other	5,000	1,781	3,219
Total B	26,300	17,114	9,186
Total Election Consolidation	$ 57,519	$ 36,857	$ 20,662

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Personnel benefits	$ -	$ -	$ -
Travel	750	347	403
Supplies	200	5	195
Publications	100	-	100
Contracts - appraisals	41,500	39,408	2,092
Capital outlay	-	-	-
Total B	42,550	39,760	2,790
Total Revaluation	$ 42,550	$ 39,760	$ 2,790
SOLID WASTE			
Salary - supervisor	$ 15,753	$ 11,140	$ 4,613
Salary - employee, full-time	41,694	45,124	(3,430)
Salary - employee, part-time	22,401	23,354	(953)
Salary - miscellaneous	450	450	-
Total A	80,298	80,068	230
Personnel benefits	27,700	26,679	1,021
Travel	400	-	400
Boot voucher	-	-	-
Supplies	700	1,798	(1,098)
Utilities	4,200	1,583	2,617
Vehicles	11,200	10,727	473
RV dump station expenses	3,000	346	2,654
Repairs/maintenance	10,000	4,135	5,865
Postage	50	-	50
Miscellaneous	400	1,581	(1,181)
Signs	100	475	(375)
Dues and memberships	-	-	-
Contracts	2,000	821,683	(819,683)
Capital outlay	78,336	216,936	(138,600)
Total B	138,086	1,085,943	(947,857)
Total Solid Waste	$ 218,384	$ 1,166,011	$ (947,627)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT LIABILITY			
Insurance - liability	$ 49,938	$ 46,942	$ 2,996
Total Tort Liability	$ 49,938	$ 46,942	$ 2,996
WEEDS			
Salary - operator	$ 80,480	$ 50,690	$ 29,790
Salary - secretary	25,000	10,911	14,089
Salaries - safety bonus	300	-	300
Salary - employee, part-time	20,000	300	19,700
Total A	125,780	61,901	63,879
Personnel benefits	70,200	40,105	30,095
Travel	800	-	800
Supplies	3,500	3,067	433
Traning and education	200	30	170
Utilities	3,500	3,414	86
Vehicles	13,700	7,301	6,399
Repairs & maintenance	1,500	238	1,262
Miscellaneous	1,400	516	884
Chemicals	40,000	20,830	19,170
Contracts	-	-	-
Capital outlay	25,000	21,698	3,302
Total B	159,800	97,199	62,601
Total Weeds	$ 285,580	$ 159,100	$ 126,480

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Sheriff-DOE Patrol			
Salaries and personnel benefits	$ 75,060	$ 70,980	$ 4,080
Capital outlay and training	68,187	3,246	64,941
Total	143,247	74,226	69,021
Department totals	$ 143,247	$ 74,226	$ 69,021
Sheriff			
Salary - officer	$ 40,344	$ 51,572	$ (11,228)
Salary - deputies	140,771	82,086	58,685
Salary - office deputy	68,187	76,247	(8,060)
Salary - employees, part-time	16,734	27,540	(10,806)
Salary - law enforcement	45,144	68,801	(23,657)
Salaries-Dispatch	191,021	179,030	11,991
Salary - others	18,000	-	18,000
Total A	520,201	485,276	34,925
Personnel benefits	259,400	210,877	48,523
Travel	6,500	2,430	4,070
Supplies	8,405	4,714	3,691
Utilities	15,200	13,505	1,695
Vehicles	52,500	71,112	(18,612)
Repairs and maintenance	1,600	1,680	(80)
Jail expenses	63,425	63,334	91
Rent/Lease	2,500	1,793	707
Advertising	600	393	207
Dues/memberships	4,500	3,603	897
Postage	650	506	144
Uniforms	7,000	6,649	351
Weapons/ammunition	4,000	3,879	121
Contracts	2,250	2,219	31
911/Cell phone	9,450	6,116	3,334
Grants	50,000	51,028	(1,028)
Drug Dog Food & Supplies	4,000	1,145	2,855
Search & rescue	2,500	4,206	(1,706)
Rental property expense	-	2,800	(2,800)
Capital outlay	85,000	72,491	12,509
Total B	579,480	524,480	55,000
Department totals	$ 1,099,681	$ 1,009,756	$ 89,925

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (CONTINUED)			
Prosecuting Attorney			
Salary - officer	$ 61,583	$ 60,478	$ 1,105
Salary - employee, full-time	34,124	37,969	(3,845)
Salary - victim witness corrdinator	-	-	-
Salary - employees, part-time	7,000	1,740	5,260
Total A	102,707	100,187	2,520
Travel	2,350	1,079	1,271
Supplies	1,000	1,069	(69)
Utilities	3,900	4,062	(162)
Repairs/maintenance	400	-	400
Contingency	1,000	-	1,000
Dues/memberships	3,700	5,535	(1,835)
Postage/printing	400	337	63
Uniforms	2,000	-	2,000
Publications	200	95	105
Personnel benefits	39,100	38,664	436
Capital outlay	-	-	-
Total B	54,050	50,841	3,209
Department totals	156,757	151,028	5,729
Public Defense			
Public defender services	50,000	100,767	(50,767)
Department totals	50,000	100,767	(50,767)
E-911 Coordinator			
E-911 Coordinator	3,000	3,014	(14)
Total A	3,000	3,014	(14)
Mileage	200	-	200
Meals	200	-	200
Century Link	20,000	10,976	9,024
ATC	10,000	9,083	917
Century Link Units	17,000	5,367	11,633
Personnel Benefits	-	588	(588)
Total B	47,400	26,014	21,386
Department Totals	50,400	29,028	21,372
Total Justice Fund	$ 1,500,085	$ 1,364,805	$ 135,280

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU			
Miscellaneous	$ -	$ -	$ -
Total Payment in Lieu	$ -	$ -	$ -
AMERICAN RESCUE PLAN FUNDS			
ARPA expenses	$ -	$ 413,689	$ (413,689)
Total American Rescue Plan Funds	$ -	$ 413,689	$ (413,689)
TOTAL SPECIAL REVENUE	$ 4,088,302	$ 5,089,810	$ (1,001,508)
TOTAL GOVERNMENTAL FUND TYPES	$ 5,414,534	$ 6,308,429	$ (893,895)

BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - CASH BASIS TO GAAP BASIS
For the Year Ended September 30, 2023

Total expenditures - cash basis	$	6,308,429
PILT expenditures not included		-
Decrease in expenditure accruals		(880)
Total expenditures - GAAP basis	$	6,307,549

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Butte County, Idaho, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Butte County, Idaho's basic financial statements, and have issued our report thereon dated February 10, 2025.

Internal Control Over Financial Reporting

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

Our consideration of the internal control was for limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that are not identified. However, as discussed below, we identified certain deficiencies in internal control that we considered to be a material weakness and significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-001 to be a material weakness.

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.

Compliance and Other Matters

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

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Entity's Response to Findings

Butte County, Idaho's responses to the findings identified in our audit are described in the schedule of findings and responses. Butte County, Idaho's responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Purpose of this Report

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

Searle Hart + Associates PLLC

Rexburg, Idaho
February 10, 2025

SINGLE AUDIT SECTION

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Butte County, Idaho'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 Butte County, Idaho's major federal programs for the year ended September 30, 2023. Butte County, Idaho'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, Butte County, Idaho 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards);* and the audit requirements of the 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 Butte County, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence that 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 Butte County, Idaho'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 Butte County, Idaho's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain a 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 Butte County, Idaho'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 GAAS, *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 Butte County, Idaho's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 Butte County, Idaho'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 Butte County, Idaho'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 Butte County, Idaho'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 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 the 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 as defined above, 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.

Searle Hart + Associates PLLC

Rexburg, Idaho
February 10, 2025

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

U.S. DEPARTMENT OF THE TREASURY	**FEDERAL ASSISTANCE LISTINGS NUMBER**	**PASS THROUGH ENTITY ID#**	**PASS THROUGH TO SUBRECIPIENTS**	**FEDERAL EXPENDITURES**
Direct from US Department of the Treasury				
COVID-19 SLFRF Staff Addtnl Compensation	21.027		$ -	$ 1,231,005
			-	1,231,005
Passed Through ID State Department of Environmental Quality:				
COVID-19 SLFRF Staff Addtnl Compensation	21.027	SLFRP0142	-	821,683
			-	821,683
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	2,052,688
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through State Department of Transportation:				
State and Community Highway Safety	20.600		-	4,524
National Priority Safety Programs	20.616		-	2,031
TOTAL U.S. DEPARTMENT OF TREASURY			-	6,555
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through State Military Division:				
Federal Emergency Management Agency	97.042	EMS2021EP00005	-	6,344
Federal Emergency Management Agency	97.042	EMS2021EP00006	-	8,988
Federal Emergency Management Agency	97.042	EMS2020EP00003	-	3,984
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	19,316
TOTAL			$ -	$ 2,078,559

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

NOTE 1- BASIS OF PRESENTATION

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

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3- DE MINIMIS INDIRECT COST RATE

Butte County has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

BUTTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements
Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses Identified	X YES	NO
Significant Deficiencies Identified that are not considered to be material weaknesses	YES	X None Reported
Noncompliance Material to financial statements noted	YES	X NO

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified	YES	X NO
Significant Deficiencies Identified that are not considered to be material weaknesses	YES	X None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	YES	X NO

Identification of Major Programs:

21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee Qualified as Low-Risk Auditee	YES	X NO

BUTTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2023-001

Criteria: Internal controls over financial reporting require that warrants be posted to the general ledger in a timely manner.

Condition: The County Clerk did not post some warrants to the general ledger. The monthly reconciling process found that the warrants were issued and cleared the bank but the warrants had not been posted to the general ledger. This information should have been communicated to the Clerk.

Cause: The Clerk did not follow the process after issuing warrants to post them in a timely manner.

Effect: Some warrants were not posted to the general ledger causing cash to be overstated by the total of the unposted warrants.

Recommendation: A recommendation would be to have the Treasurer and Clerk work closely together to insure that warrants are posted in the general ledger and any reconciliation differences be investigated and corrected.

Management's Response: County personnel have been working together to post warrants and reconcile differences in a timely manner to catch errors in the processing of transactions. The County Treasurer will balance the monthly warrants report to the bank statement. This process has been implemented to avoid future errors.

BUTTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

BUTTE COUNTY
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

None reported last year.