CLARK COUNTY - STATE OF IDAHO
DUBOIS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2023

CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
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
Clark County - State of Idaho
Dubois, Idaho

Report on the Financial Statements

Opinions

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

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

Basis for Opinions

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

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and required supplementary information on pages 36 - 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to do so.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clark County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 13, 2024 on our consideration of Clark County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Searle Hart + Associates PLLC

Idaho Falls, Idaho
May 13, 2024

FINANCIAL SECTION

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

	GOVERNMENTAL ACTIVITIES	TOTAL
ASSETS		
Cash - County Treasurer	$ 5,102,704	$ 5,102,704
Taxes receivable	3,026	3,026
Receivables	22,118	22,118
Due from other governmental agencies	638,307	638,307
Other assets	26,208	26,208
Long-term receivable	70,069	70,069
Capital Assets		
Land and improvements not being depreciated	81,300	81,300
Infrastructure and infrastructure in progress, net of depreciation	1,659,640	1,659,640
Construction in progress	951,806	951,806
Buildings	1,959,438	1,959,438
Equipment and furniture	5,079,291	5,079,291
Less: accumulated depreciation	(4,378,369)	(4,378,369)
Total Capital Assets	5,353,106	5,353,106
Investment in joint venture	79,329	79,329
TOTAL ASSETS	11,294,867	11,294,867
DEFERRED OUTFLOWS		
Deferred outflows - Pension	400,453	400,453
Deferred outflows - OPEB	1,516	1,516
Deferred outflows - Other	-	-
TOTAL DEFERRED OUTFLOWS	$ 401,969	$ 401,969

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

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Accounts payable	$ 609,357	$ 609,357
Due to other governmental agencies	255,784	255,784
Long-term liabilities		
Due within one year		
Accrued interest	-	-
Compensated absences	25,991	25,991
Claims and judgments	-	-
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	6,498	6,498
Total OPEB Liability	49,718	49,718
Net pension liability	1,100,236	1,100,236
TOTAL LIABILITIES	2,047,584	2,047,584
DEFERRED INFLOWS		
Deferred inflows - Pension	-	-
Deferred inflows - OPEB	7,346	7,346
Deferred inflows - Other	-	-
TOTAL DEFERRED INFLOWS	7,346	7,346
EQUITY IN NET POSITION OF JOINT VENTURE	79,329	79,329
NET POSITION		
Net investment in capital assets	5,353,106	5,353,106
Restricted for:		
Capital projects	-	-
Debt Service	-	-
Other projects	-	-
Unrestricted	4,209,471	4,209,471
TOTAL NET POSITION	$ 9,562,577	$ 9,562,577

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

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE: Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 1,004,007	$ 97,950	$ 99,379	$ 145,947
Public safety	873,491	111,430	11,276	54,923
Public works	1,810,104	42,714	2,076,448	-
Health, welfare and sanitation	122,080	-	40,389	-
Culture and recreation	21,502	-	-	-
Conservation and economic development	178,976	47,616	52,903	-
Education	1,000	-	-	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	$ 4,011,160	$ 299,710	$ 2,280,395	$ 200,870

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

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position
Additional investment in joint venture

Net Position, October 1, 2022

NET POSITION, SEPTEMBER 30, 2023

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

PRIMARY GOVERNMENT	
Governmental Activities	**Total**
$ (660,731)	$ (660,731)
(695,862)	(695,862)
309,058	309,058
(81,691)	(81,691)
(21,502)	(21,502)
(78,457)	(78,457)
(1,000)	(1,000)
-	-
(1,230,185)	(1,230,185)
763,337	763,337
-	-
-	-
520,539	520,539
50	50
140,380	140,380
145,029	145,029
112,000	112,000
-	-
1,681,335	1,681,335
451,150	451,150
-	-
9,111,427	9,111,427
$ 9,562,577	$ 9,562,577

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

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.	REVENUE SHARING
ASSETS				
Cash and cash equivalents	$ 266,336	$ 2,341,890	$ 599,638	$ 155,988
Taxes receivable, net	1,348	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	72,366	527,579	-	17,874
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	3,755	-	-	-
TOTAL ASSETS	343,805	2,869,469	599,638	173,862
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 343,805	$ 2,869,469	$ 599,638	$ 173,862
LIABILITIES				
Negative cash	$ -	$ -	$ -	$ -
Accounts payable	60,367	349,410	-	1,000
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
TOTAL LIABILITIES	60,367	349,410	-	1,000
DEFERRED INFLOWS				
Revenue unavailable for use	1,031	-	-	-
FUND BALANCES				
Nonspendable	3,755	-	-	-
Restricted	-	-	-	-
Assigned	-	2,520,059	599,638	172,862
Unassigned	278,652	-	-	-
TOTAL FUND BALANCES	282,407	2,520,059	599,638	172,862
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 343,805	$ 2,869,469	$ 599,638	$ 173,862

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

PAYMENT IN LIEU	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 735,529	$ 384,686	$ 625,058	$ 5,109,125
-	-	1,678	3,026
-	-	-	-
-	-	20,488	638,307
70,069	-	22,118	92,187
-	-	-	-
-	-	22,453	26,208
805,598	$ 384,686	691,795	5,868,853
-	-	-	-
$ 805,598	$ 384,686	$ 691,795	$ 5,868,853
$ -	$ -	$ 6,421	$ 6,421
3,658	128,902	66,020	609,357
-	-	-	-
-	255,784	-	255,784
-	-	-	-
3,658	384,686	72,441	871,562
-	-	21,887	22,918
-	-	22,453	26,208
-	-	-	-
801,940	-	582,122	4,676,621
-	-	(7,108)	271,544
801,940	-	597,467	4,974,373
$ 805,598	$ 384,686	$ 691,795	$ 5,868,853

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CLARK 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:	$	4,974,373
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.		5,353,106
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		-
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements.		22,918
A total OPEB liability and net pension liability for the measured portion of the present value of projected benefit payments are reported on the Statement of Net Position, but not in the fund financial statements.		
Deferred outflows associated with the net pension liability:		400,453
Deferred ouftlows associated with OPEB liability:		1,516
Deferred inflows associated with the net pension liability:		-
Deferred inflows associated with OPEB liability:		(7,346)
Total OPEB liability:		(49,718)
Net pension liability:		(1,100,236)
Some liabilities, (such as notes payable, capital leases, contracts payable, long-term compensated absences, and bonds payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(32,489)
Net position of governmental activities in the Statement of Net Position:	$	9,562,577

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.
REVENUES			
Property taxes	$ 332,780	$ -	$ -
Fees and fines	3,034	-	-
Licenses and permits	28,330	-	-
Intergovernmental revenues	322,744	1,874,912	204,036
Charges for services	32,068	25,242	-
Investment earnings	140,380	-	-
Misc. and contributions	59,682	63,125	-
TOTAL REVENUES	919,018	1,963,279	204,036
EXPENDITURES			
Current:			
General government	591,225	-	-
Public safety	283,338	-	-
Public works	-	1,544,994	-
Health, welfare and sanitation	40,241	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	28,568	998,648	-
TOTAL EXPENDITURES	943,372	2,543,642	-
Excess (deficiency) of revenues over expenditures	(24,354)	(580,363)	204,036
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	206,295	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	206,295	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	112,000	-
Net change in fund balances	181,941	(468,363)	204,036
Fund Balances, October 1, 2022	100,466	2,988,422	395,602
FUND BALANCES, SEPTEMBER 30, 2023	$ 282,407	$ 2,520,059	$ 599,638

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

REVENUE SHARING	PAYMENT IN LIEU OF TAXES	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ -	$ -	$ -	$ 409,808	$ 742,588
-	-	-	12,724	15,758
-	-	-	950	29,280
67,904	190,416	145,947	219,001	3,024,960
-	-	-	139,948	197,258
-	-	-	-	140,380
-	13,733	-	59,131	195,671
67,904	204,149	145,947	841,562	4,345,895
1,000	43,515	-	144,557	780,297
-	-	-	486,535	769,873
-	-	-	-	1,544,994
-	-	-	79,423	119,664
-	-	-	12,830	12,830
-	-	-	1,000	1,000
-	-	-	166,553	166,553
-	-	-	-	-
-	-	-	-	-
-	5,225	145,947	5,619	1,184,007
1,000	48,740	145,947	896,517	4,579,218
66,904	155,409	-	(54,955)	(233,323)
-	-	-	-	-
-	-	-	99,079	305,374
(275,374)	-	-	(30,000)	(305,374)
(275,374)	-	-	69,079	-
-	-	-	-	112,000
(208,470)	155,409	-	14,124	(121,323)
381,332	646,531	-	583,343	5,095,696
$ 172,862	$ 801,940	$ -	$ 597,467	$ 4,974,373

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

Net change in fund balances - total governmental funds:	$	(121,323)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
This is the difference between capital outlays of $1,184,007 and depreciation of $453,124 in the current period.		730,883
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		-
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		-
Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.		(13,060)
Some of the County's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailble for use in the governmental fund statements. This is the net change in revenues unavailble for use.		4,415
Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental fund statements.		
Net change in other post-employment expense not reflected in the governmental funds:		(4,949)
Net change in pension expense not reflected in the govermental funds:		(144,816)
Accrued interest not reflected in the governmental fund statements:		-
Change in net position of governmental activities:	$	451,150

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

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 234,117	$ 39,918
Receivables	-	3,963
TOTAL ASSETS	234,117	43,881
LIABILITIES		
Negative cash	-	-
Accounts payable and accrued expenses	51,024	39,892
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
TOTAL LIABILITIES	51,024	39,892
NET POSITION		
Held in trust for individuals, organizations and other governments	183,093	3,989
TOTAL NET POSITION	$ 183,093	$ 3,989

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

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	$ 9,930	$ 445,558
Licenses and permits	910	214,798
Intergovernmental revenues	-	304,941
Charges for services	329,734	2,479
Fines and forfeitures	-	2,278
Investment interest	-	-
Misc. and contributions	615,125	35,278
Transfers from other funds	-	-
Total additions	955,699	1,005,332
DEDUCTIONS		
Trust operating expenses	931,150	1,006,293
Transfers to other funds	-	-
Total deductions	931,150	1,006,293
Changes in net position	24,549	(961)
Net position - October 1, 2022	158,544	4,950
Net Position - September 30, 2023	$ 183,093	$ 3,989

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

NOTES TO THE FINANCIAL STATEMENTS

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

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   - A. General
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   - C. Government-wide and Fund Financial Statements
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   - E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Balances/Net Position
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11. Material Violation of Finance-Related Legal and Contractual Provisions

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13. Deficits and Interfund Transactions

14. Joint Venture/Jointly Governed Organization

15. Interfund Transfers

16. Subsequent Events

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of the County commissioners. Other governing boards, either elected or appointed, that exercise substantial or total administrative and supervisory authority in their name, are considered to be substantially autonomous from Clark County, Idaho's government and are not included in this report.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

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

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

- **American Recovery Plan Act Fund (ARPA) –** The ARPA fund accounts for funds received under the federal grant and expenditures of the ARPA grant money. Unspent funds are considered payable to the federal government. Revenues are recognized when the funds are expended.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

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

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

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

Capital Projects Funds – The Capital Projects Funds are used to account for the financial resources used to acquire major capital assets (other than those financed by proprietary funds).

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

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. There are no enterprise funds in Clark County.

Fiduciary Fund Types

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

Trust and Agency Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Agency funds are purely custodial in nature and remit funds for other governmental agencies.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

E. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES/ NET POSITION

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

Cash and Investments

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

Receivables

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

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected within 60 days after year end are classified as revenue unavailable for use.

Capital Assets

The County defines a capital asset as an asset with an initial cost of $10,000 or more for equipment, $50,000 or more for land and buildings, $250,000 for new infrastructure, and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value on the date of acquisition.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets acquired after September 30, 2004 will be added as acquired or constructed.

Deferred Outflows

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

Long-term Obligations

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

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

Deferred Inflows

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

Net Position/Fund Balances

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable and Spendable Fund Balances

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

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

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

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

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

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

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1) Formulation of subsequent year budget requirements by internal County officers and personnel.

2) Perusal of formulated budgets by the County Commission and its Clerk.

3) Presentation of preliminary and final budget requirements in formal news media of the County.

4) Open hearings to permit taxpayer input before such budgets are formally adopted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2023, unrecorded fund liabilities included $32,489 of total leave time accumulations and are considered normal to the County operation.

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

H. REVENUES AND EXPENDITURES/EXPENSES

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

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

I. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Statements

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

K. PENSIONS

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

L. USE OF ESTIMATES

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

2. CASH AND INVESTMENTS

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

Cash deposits and investments of the County as of September 30, 2023, totaled $5,376,739, of which $2,275,799 represented demand deposits, cash on hand represented $600, and $3,100,340 represented investments. Of the total deposits, $5,102,704 was allocated to governmental funds.

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

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was $2,275,799 and the bank balance was $2,645,185. Of this amount, $2,121,173 was not covered by FDIC, NCUA insurance, or collateralized.

Investments

The fair value of the County's investments at year end was $3,100,340. Of this amount, $2,600,340 was not covered by FDIC, MBIA, and SIPC insurance.

2. CASH AND INVESTMENTS (Continued)

Investments

At year end, the County had the following investments:

Investment Type	Fair Value	< 1 year	1 – 5 years	> 5 years	Rating	%
CD	$ 514,838	$ 101,762	$ 413,076	$ -	N/A	16.6%
FFCB	590,000	289,464	300,536	-	Aaa	19.0%
FNMA	187,292	-	187,292	-	Aaa	6.1%
USTREAS	304,712	74,144	230,568	-	Aaa	9.8%
MM	239,111	239,111	-	-	N/A	7.7%
State Investment Pool	1,264,387	1,264,387	-	-	N/A	40.8%
	$ 3,100,340	$ 1,968,868	$ 1,131,472	$ -		100.0%

The investments in the LGIP are through the Idaho State Treasurer who provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investments for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity at September 30, 2023 was 122 days.

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

Interest Rate Risk

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

Credit Risk

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

Custodial Credit Risk

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

Concentration of Credit Risk

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

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

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

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

	Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	$ -	$ 96,209	$ -	$ 96,209
Governmental bond funds	1,082,004	-	-	1,082,004
	$ 1,082,004	$ 96,209	$ -	$ 1,178,214

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

3. ACCOUNTS RECEIVABLE

In prior fiscal years, the County spent $234,143 from the Payment in Lieu of Taxes Fund to help develop the Eastern Idaho Regional Solid Waste District. The District has agreed to reimburse the County for these expenditures as the District receives funding from an OER grant, GEM grant and proceeds from revenue bonds. As of September 30, 2023, the County had been reimbursed for all but $70,069 from the District.

4. CAPITAL ASSETS

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

	Balance 10-01-2022	Additions	Deletions-	Balance 09-30-2023
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 81,300	$ -	$ -	$ 81,300
Construction in progress	467,084	484,722	-	951,806
Total capital assets, not being depreciated	548,384	484,722	-	1,033,106
Capital assets, being depreciated				
Buildings and improvements	1,959,438	-	-	1,959,438
Machinery and equipment	4,535,975	699,285	(155,969)	5,079,291
Infrastructure	1,659,640	-	-	1,659,640
Total capital assets, being depreciated	8,155,053	699,285	(155,969)	8,698,369
Less accumulated depreciation for				
Buildings and improvements	(933,162)	(52,649)	-	(985,811)
Machinery and equipment	(3,068,135)	(358,984)	155,969	(3,271,150)
Infrastructure	(79,917)	(41,491)	-	(121,408)
Total accumulated depreciation	(4,081,214)	(453,124)	155,969	(4,378,369)
Total capital assets, being depreciated, net	4,073,839	246,161	-	4,320,000
Governmental activity, capital assets, net	$ 4,622,223	$ 730,833	$ -	$ 5,353,106

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

Governmental activities	
General government	$ 24,218
Public safety	154,217
Public works	256,813
Health, welfare and sanitation	2,416
Culture and Recreation	8,672
Conservation and economic development	6,788
Total governmental activities	$ 453,124

5. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 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 $139,968 for the year ended June 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 .02757021 percent.

For the year ended September 30, 2023, the County recognized pension expense/(revenue) of $285,676. 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	$ 188,589	$ -
Changes in assumptions or other inputs	108,947	-
Net difference between projected and actual earnings on pension plan investments	103,273	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(35,764)	-
County contributions subsequent to the measurement date	35,408	-
Total	$ 400,453	$ -

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $34,508 for the year ended September 30, 2023, will be recognized as a reduction of the net pension liability in the subsequent year.

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

5. PENSION PLAN (Continued)

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

Year ended June 30:		
2024	$	142,536
2025	$	66,982
2026	$	208,370
2027	$	(17,079)

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%
Net Cost-of-living adjustments	1.00%

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

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

5. PENSION PLAN (Continued)

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

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

5. PENSION PLAN (Continued)

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$1,978,820	$1,100,236	$382,159

Pension plan fiduciary net position

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

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

Payables to the pension plan

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

6. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The County's post-retirement healthcare plan (OPEB) is administered by the Government Employee Retirement Plan (GemPlan). GemPlan provides medical, dental and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 or older and have completed 20 years of continuous service with Clark County or are an elected official who has completed 5 years of continuous services with Clark County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 22 active participants in the plan and 0 retirees and 0 spouses receiving benefits. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* in the year ended September 30, 2018.

Funding Policy and Implicit Rate Subsidy:

The County has not established a fund to supplement the costs for the OPEB obligation. The required contribution is made on a pay-as-you-go basis (PAYGO). There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis creates a Total OPEB Liability on the Statement of Net Position.

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

When a medical plan is self-insured through a third-party administrator of fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees' premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is call the implicit rate subsidy. Accordingly, the County's implicit subsidy contributions were $134 for the year ended September 30, 2023.

Net OPEB Liability for the County

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

Total OPEB liability	$ 49,718
OPEB plan fiduciary net position	-
Net OPEB liability	$ 49,718
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	Total OPEB Liability
Total OPEB liability - beginning of year	$ 42,536
Change for the year:	
Service cost	6,123
Interest cost	1,118
Assumption changes	-
Differences between expected and actual experience	-
Benefit payments	(59)
Net change in total OPEB liability	7,182
Total OPEB liability – end of year	$ 49,718

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

For the year ended September 30, 2023, the County recognized OPEB expense of $5,213. At September 30, 2023, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains	$ -	$ 7,338
Assumption changes	1,516	8
Total	$ 1,516	$ 7,346

County contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:

09/30/2024	$ (2,226)
09/30/2025	(1,802)
09/30/2026	(1,802)
09/30/2027	-

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions

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

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

Discount Rate

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

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

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

	1% decrease (1.30%)	Discount rate (2.30%)	1% increase (3.30%)
Total OPEB liability	$ 54,884	$ 49,718	$ 44,922

The following represents the total OPEB liability of the County as of September 30, 2023, as well as what the County's total OPEB liability would be if it were calculated using healthcare trend rates one percentage point lower (5.50% decreasing to 4.00% over six years), or one percentage point higher (7.50% decreasing to 6.00% over six years) than the current healthcare trend rate:

	1% decrease (5.50% decreasing to 4.00%)	Discount rate (6.50% decreasing to 5.00%)	1% increase (7.50% decreasing to 6.00%)
Total OPEB liability	$ 42,167	$ 49,718	$ 58,864

7. DEFERRED COMPENSATION PLAN

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

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

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

8. LITIGATION AND CONTINGENT LIABILITIES

There are no claims against the County at September 30, 2023 that would expose the County beyond amounts covered by insurance.

9. LONG-TERM DEBT

Long-term Obligation Activity:

During the year ending September 30, 2023, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2022	Additions	Reductions	Balance 09-30-2023	Amounts due within one year
Compensated absences	$ 19,429	$ 13,060	$ -	$ 32,489	$ 25,991
Total OPEB liability	42,536	7,182	-	49,718	-
Net pension liability	1,115,766	-	15,530	1,100,236	-
Total governmental activities	$ 1,177,731	$ 20,242	$ 15,530	$ 1,182,443	$ 25,991

Debt Service Requirements:

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. There was no debt at September 30, 2023.

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

10. RELATED PARTY TRANSACTIONS

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

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

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

12. RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers.

13. NEGATIVE CASH BALANCES, DEFICITS AND INTERFUND TRANSACTIONS

As of September 30, 2023, the following funds had a negative cash balance:

Community Center	$	4,257
County/City Building	$	2,164

The following funds had deficit fund balances as of September 30, 2023:

Community Center	$	4,257
County/City Building	$	2,851

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

14. JOINT VENTURE/JOINTLY GOVERNED ORGANIZATION

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

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

15. INTERFUND TRANSFERS

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

Transfer from: / Transfer to:	Revenue Sharing	Indigent	Totals
General	$ 206,295	$ -	$ 206,295
County Fair	5,000	-	5,000
Health District	-	30,000	30,000
County/City Building	4,868	-	4,868
Solid Waste	8,000	-	8,000
Weeds	14,000	-	14,000
Juvenile Justice	10,519	-	10,519
Cloud Seeding	5,635	-	5,635
Soil Conservation	7,500	-	7,500
Election Consolidation	13,557	-	13,557
Total	$ 275,374	$ 30,000	$ 305,374

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

16. SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 368,136	$ 368,136	$ 332,846
Fees and fines	-	-	3,034
Licenses and permits	17,080	17,080	28,330
Intergovernmental	362,537	362,537	318,860
Charges for services	69,108	69,108	32,068
Investment earnings	18,906	18,906	140,380
Miscellaneous	57,591	57,591	59,682
TOTAL REVENUES	893,358	893,358	915,200
EXPENDITURES			
Current:			
General government	624,170	624,170	589,839
Public safety	352,866	352,866	276,164
Public works	-	-	-
Health, welfare and sanitation	50,526	50,526	40,141
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	60,800	60,800	39,238
TOTAL EXPENDITURES	1,088,362	1,088,362	945,382
Excess (deficiency) of revenues over expenditures	(195,004)	(195,004)	(30,182)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	164,175	164,175	206,295
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	164,175	164,175	206,295
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(30,829)	(30,829)	176,113
Fund Balances, Oct. 1, 2022	100,466	100,466	100,466
FUND BALANCES, SEPT. 30, 2023	$ 69,637	$ 69,637	$ 276,579

	GAAP DIFFERENCES		GAAP BASIS
	$ (66)	$	332,780
	-		3,034
	-		28,330
	3,884		322,744
	-		32,068
	-		140,380
	-		59,682
	3,818		919,018
	1,386		591,225
	7,174		283,338
	-		-
	100		40,241
	-		-
	-		-
	-		-
	-		-
	-		-
	(10,670)		28,568
	(2,010)		943,372
	5,828		(24,354)
	-		-
	-		206,295
	-		-
	-		206,295
	-		-
	5,828		181,941
	-		100,466
	$ 5,828	$	282,407

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	1,853,030	1,853,030	1,694,111
Charges for services	27,583	27,583	25,242
Investment earnings	-	-	-
Miscellaneous	41,847	41,847	175,125
TOTAL REVENUES	1,922,460	1,922,460	1,894,478
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,791,289	1,791,289	1,478,788
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	2,407,110	2,407,110	974,112
TOTAL EXPENDITURES	4,198,399	4,198,399	2,452,900
Excess (deficiency) of revenues over expenditures	(2,275,939)	(2,275,939)	(558,422)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(2,275,939)	(2,275,939)	(558,422)
Fund Balances, Oct. 1, 2022	2,988,422	2,988,422	2,988,422
FUND BALANCES, SEPT. 30, 2023	$ 712,483	$ 712,483	$ 2,430,000

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
180,801	1,874,912
-	25,242
-	-
(112,000)	63,125
68,801	1,963,279
-	-
-	-
66,206	1,544,994
-	-
-	-
-	-
-	-
-	-
-	-
24,536	998,648
90,742	2,543,642
(21,941)	(580,363)
-	-
-	-
-	-
-	-
112,000	112,000
90,059	(468,363)
-	2,988,422
$ 90,059	$ 2,520,059

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
FOREST APPORTIONMENT
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	188,308	188,308	204,036
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	188,308	188,308	204,036
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	395,602	395,602	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	395,602	395,602	-
Excess (deficiency) of revenues over expenditures	(207,294)	(207,294)	204,036
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(207,294)	(207,294)	204,036
Fund Balances, Oct. 1, 2022	395,602	395,602	395,602
FUND BALANCES, SEPT. 30, 2023	$ 188,308	$ 188,308	$ 599,638

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
-	204,036
-	-
-	-
-	-
-	204,036
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	204,036
-	-
-	-
-	-
-	-
-	204,036
-	395,602
$ -	$ 599,638

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
REVENUE SHARING
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	300,000	300,000	68,007
Charges for services	-	-	-
Investment earnings	2,000	2,000	-
Miscellaneous	-	-	-
TOTAL REVENUES	302,000	302,000	68,007
EXPENDITURES			
Current:			
General government	663,355	663,355	1,000
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	663,355	663,355	1,000
Excess (deficiency) of revenues over expenditures	(361,355)	(361,355)	67,007
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(275,374)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(275,374)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(361,355)	(361,355)	(208,367)
Fund Balances, Oct. 1, 2022	381,332	381,332	381,332
FUND BALANCES, SEPT. 30, 2023	$ 19,977	$ 19,977	$ 172,965

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	(103)		67,904
	-		-
	-		-
	-		-
	(103)		67,904
	-		1,000
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		1,000
	(103)		66,904
	-		-
	-		-
	-		(275,374)
	-		(275,374)
	-		-
	(103)		(208,470)
	-		381,332
	$ (103)	$	172,862

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	300,375	300,375	190,416
Charges for services	-	-	-
Investment earnings	3,314	3,314	-
Miscellaneous	18,695	18,695	13,733
TOTAL REVENUES	322,384	322,384	204,149
EXPENDITURES			
Current:			
General government	760,238	760,238	48,740
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	760,238	760,238	48,740
Excess (deficiency) of revenues over expenditures	(437,854)	(437,854)	155,409
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(437,854)	(437,854)	155,409
Fund Balances, Oct. 1, 2022	646,531	646,531	646,531
FUND BALANCES, SEPT. 30, 2023	$ 208,677	$ 208,677	$ 801,940

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	-		190,416
	-		-
	-		-
	-		13,733
	-		204,149
	(5,225)		43,515
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	5,225		5,225
	-		48,740
	-		155,409
	-		-
	-		-
	-		-
	-		-
	-		-
	-		155,409
	-		646,531
	$ -	$	801,940

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA
For the year ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	82,066	82,066	237,600
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
	82,066	82,066	237,600
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	164,131	164,131	145,947
	164,131	164,131	145,947
Excess (deficiency) of revenues over expenditures	(82,065)	(82,065)	91,653
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(82,065)	(82,065)	91,653
Fund Balances, Oct. 1, 2022	-	-	-
FUND BALANCES, SEPT. 30, 2023	$ (82,065)	$ (82,065)	$ 91,653

	GAAP DIFFERENCES		GAAP BASIS
	$ -	$	-
	-		-
	-		-
	-		-
	(91,653)		145,947
	-		-
	-		-
	-		-
	(91,653)		145,947
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		145,947
	-		145,947
	(91,653)		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(91,653)		-
	-		-
$	(91,653)	$	-

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

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

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

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

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

CLARK COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN
Last 10 Fiscal Years*

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.0306546%	$ 408,060	$ 866,421	47.10%	91.38%
2016	0.0311530%	$ 631,519	$ 906,090	69.70%	87.26%
2017	0.0290050%	$ 455,909	$ 895,688	50.90%	90.68%
2018	0.0303908%	$ 448,270	$ 973,381	46.05%	91.69%
2019	0.0299382%	$ 341,736	$ 1,012,372	33.76%	93.79%
2020	0.0301273%	$ 699,596	$ 1,072,000	65.26%	88.22%
2021	0.0303709%	$ (23,986)	$ 1,128,174	-2.13%	100.36%
2022	0.0283279%	$ 1,115,766	$ 1,112,063	100.33%	83.09%
2023	0.0275702%	$ 1,100,236	$ 1,163,924	94.53%	83.83%

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

Data reported is measured as of June 30.

CLARK COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER CONTRIBUTIONS
PERSI - BASE PLAN
Last 10 Fiscal Years*

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 97,405	$ 97,405	$ -	$ 858,579	11.34%
2016	$ 102,330	$ 102,330	$ -	$ 899,559	11.38%
2017	$ 103,829	$ 103,829	$ -	$ 912,851	11.37%
2018	$ 112,849	$ 112,849	$ -	$ 992,245	11.37%
2019	$ 115,918	$ 115,918	$ -	$ 1,010,529	11.47%
2020	$ 133,479	$ 133,479	$ -	$ 1,112,767	12.00%
2021	$ 133,041	$ 133,041	$ -	$ 1,109,087	12.00%
2022	$ 135,616	$ 135,616	$ -	$ 1,130,529	12.00%
2023	$ 140,860	$ 140,860	$ -	$ 1,175,344	11.98%

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

Data reported is measured as of September 30.

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 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

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

Fiscal Year	2023	2022	2021	2020	2019
Total OPEB liability					
Service cost	6,123	$ 5,945	$ 3,869	$ 3,747	$ 3,462
Interest cost	1,118	1,501	1,284	1,403	1,251
Assumption changes	(59)	2,528	-	(52)	-
Differences between expected and actual	-	(11,538)	-	(2,096)	-
Benefit payments	-	-	-	(771)	(543)
Net change in total OPEB liability	7,182	(1,564)	5,153	2,231	4,170
Total OPEB liability - Beginning of year	42,536	44,100	38,947	36,716	32,546
Total OPEB liability - End of year	49,718	$ 42,536	$ 44,100	$ 38,947	$ 36,716
Plan fiduciary net postion - Beginning of year	-	-	-	-	-
Plan fiduciary net position - End of year	-	-	-	-	-
County's net OPEB liability - Ending	49,718	$ 42,536	$ 44,100	$ 38,947	$ 36,716
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%	0%	0%	0%
Covered employee payroll	1,060,060	$ 1,029,184	$ 901,228	$ 872,860	$ 865,623
Total OPEB liability as a percentage of covered employee payroll	5%	4%	5%	4%	4%

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB

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

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

SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	AMBULANCE	DISTRICT COURT	COUNTY FAIR
ASSETS			
Cash - County Treasurer	$ 60,514	$ 43,388	$ 11,858
Other receivables	22,118	3,233	-
Taxes receivable	302	170	66
Prepaid expenses	-	-	-
TOTAL ASSETS	82,934	46,791	11,924
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 82,934	$ 46,791	$ 11,924
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	9,824	2,661	224
Other payables	-	-	-
TOTAL LIABILITIES	9,824	2,661	224
DEFERRED INFLOWS	20,908	123	54
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	52,202	44,007	11,646
Unassigned	-	-	-
TOTAL FUND BALANCES	52,202	44,007	11,646
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 82,934	$ 46,791	$ 11,924

JUSTICE	HEALTH DISTRICT	INDIGENT & CHARITY	JUNIOR COLLEGE TUITION	ECONOMIC DEVELOPMENT
$ 38,483	$ 62,350	$ 55,026	$ 7,033	$ 3,143
-	-	-	1,147	-
871	20	-	-	-
-	-	-	-	-
39,354	62,370	55,026	8,180	3,143
-	-	-	-	-
$ 39,354	$ 62,370	$ 55,026	$ 8,180	$ 3,143
$ -	$ -	$ -	$ -	$ -
15,182	81	120	-	-
-	-	-	-	-
15,182	81	120	-	-
592	23	-	-	-
-	-	-	-	-
-	-	-	-	-
23,580	62,266	54,906	8,180	3,143
-	-	-	-	-
23,580	62,266	54,906	8,180	3,143
$ 39,354	$ 62,370	$ 55,026	$ 8,180	$ 3,143

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	COUNTY/CITY BUILDING	REVALUATION	SOLID WASTE
ASSETS			
Cash - County Treasurer	$ -	$ 11,606	$ 26,206
Other receivables	-	-	-
Taxes receivable	-	112	21
Prepaid expenses	-	-	-
TOTAL ASSETS	-	11,718	26,227
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ 11,718	$ 26,227
LIABILITIES			
Negative cash	$ 2,164	$ -	$ -
Warrants payable	687	7,510	1,647
Other payables	-	-	-
TOTAL LIABILITIES	2,851	7,510	1,647
DEFERRED INFLOWS	-	82	17
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	4,126	24,563
Unassigned	(2,851)	-	-
TOTAL FUND BALANCES	(2,851)	4,126	24,563
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 11,718	$ 26,227

TORT LIABILITY	WEEDS	JUVENILE JUSTICE	HIGHWAY SPECIAL	CLOUD SEEDING
$ 1,845	$ 37,900	$ 9,681	$ -	$ -
-	-	3,239	-	-
83	33	-	-	-
-	-	-	-	-
1,928	37,933	12,920	-	-
-	-	-	-	-
$ 1,928	$ 37,933	$ 12,920	$ -	$ -
$ -	$ -	$ -	$ -	$ -
-	7,657	-	-	-
-	-	-	-	-
-	7,657	-	-	-
63	25	-	-	-
-	-	-	-	-
-	-	-	-	-
1,865	30,251	12,920	-	-
-	-	-	-	-
1,865	30,251	12,920	-	-
$ 1,928	$ 37,933	$ 12,920	$ -	$ -

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	LAND USE PLAN	911 SYSTEM	PLANNING AND ZONING
ASSETS			
Cash - County Treasurer	$ 9,704	$ 67,501	$ 2,409
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	22,453	-
TOTAL ASSETS	9,704	89,954	2,409
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 9,704	$ 89,954	$ 2,409
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	369	372	-
Other payables	-	-	-
TOTAL LIABILITIES	369	372	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Nonspendable	-	22,453	-
Restricted	-	-	-
Assigned	9,335	67,129	2,409
Unassigned	-	-	-
TOTAL FUND BALANCES	9,335	89,582	2,409
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 9,704	$ 89,954	$ 2,409

SOIL CONSERVATION DISTRICT	DISASTER EMERGENCY	ELECTION CONSOLIDATION	GRANTS	INTERLOCK MONITORING
$ -	$ 17,106	$ 11,216	$ 8,038	$ 2,996
-	-	12,869	-	-
-	-	-	-	-
-	-	-	-	-
-	17,106	24,085	8,038	2,996
-	-	-	-	-
$ -	$ 17,106	$ 24,085	$ 8,038	$ 2,996
$ -	$ -	$ -	$ -	$ -
-	36	3,241	-	-
-	-	-	-	-
-	36	3,241	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	17,070	20,844	8,038	2,996
-	-	-	-	-
-	17,070	20,844	8,038	2,996
$ -	$ 17,106	$ 24,085	$ 8,038	$ 2,996

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	SHERIFF'S DISPATCH E911	WEED REVOLVING	COOPERATIVE WEED MNGMT
ASSETS			
Cash - County Treasurer	$ -	$ 119,106	$ 14,031
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	-	119,106	14,031
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ 119,106	$ 14,031
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	-	16,409	-
Other payables	-	-	-
TOTAL LIABILITIES	-	16,409	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	102,697	14,031
Unassigned	-	-	-
TOTAL FUND BALANCES	-	102,697	14,031
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 119,106	$ 14,031

AMBULANCE DONATIONS	FOREST FUNDS TITLE III	TAYLOR GRAZING	COMMUNITY CENTER	TOTALS
$ 147	$ 164	$ 3,607	$ -	$ 625,058
-	-	-	-	42,606
-	-	-	-	1,678
-	-	-	-	22,453
147	164	3,607	-	691,795
-	-	-	-	-
$ 147	$ 164	$ 3,607	$ -	$ 691,795
$ -	$ -	$ -	$ 4,257	$ 6,421
-	-	-	-	66,020
-	-	-	-	-
-	-	-	4,257	72,441
-	-	-	-	21,887
-	-	-	-	22,453
-	-	-	-	-
147	164	3,607	-	582,122
-	-	-	(4,257)	(7,108)
147	164	3,607	(4,257)	597,467
$ 147	$ 164	$ 3,607	$ -	$ 691,795

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

	AMBULANCE	DISTRICT COURT
REVENUES		
Taxes	$ 5,726	$ 37,404
Fees and fines	-	12,724
Licenses and permits	950	-
Intergovernmental revenues	-	180
Charges for services	47,194	20,073
Investment interest	-	-
Misc. and contributions	18,100	677
TOTAL REVENUES	71,970	71,058
EXPENDITURES		
General government	-	-
Public safety	48,661	80,231
Public works	-	-
Health, welfare and sanitation	-	-
Parks and recreation	-	-
Education	-	-
Conservation/economic development	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	48,661	80,231
Excess (deficiency) of revenues over expenditures	23,309	(9,173)
OTHER FINANCIAL SOURCES (USES)		
Other sources	-	-
Statutory transfers in	-	-
Statutory transfers out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
SPECIAL ITEM		
Proceeds from sale of capital assets	-	-
Excess (deficiency) of revenues over expenditures and other uses	23,309	(9,173)
Fund Balances, October 1, 2022	28,893	53,180
FUND BALANCES, September 30, 2023	$ 52,202	$ 44,007

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

	COUNTY FAIR	JUSTICE	HEALTH DISTRICT
REVENUES			
Taxes	$ 9,542	$ 279,794	$ 222
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	850	-	4,001
TOTAL REVENUES	10,392	279,794	4,223
EXPENDITURES			
General government	-	-	-
Public safety	-	265,266	-
Public works	-	-	-
Health, welfare and sanitation	-	-	13,050
Parks and recreation	12,830	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	12,830	265,266	13,050
Excess (deficiency) of revenues over expenditures	(2,438)	14,528	(8,827)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	5,000	-	30,000
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,000	-	30,000
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	2,562	14,528	21,173
Fund Balances, October 1, 2022	9,084	9,052	41,093
FUND BALANCES, September 30, 2023	$ 11,646	$ 23,580	$ 62,266

INDIGENT & CHARITY	JUNIOR COLLEGE TUITION	ECONOMIC DEVELOPMENT	COUNTY/ CITY BUILDING
$ 632	$ -	$ -	$ -
-	-	-	-
-	-	-	-
40,389	5,738	-	-
-	-	-	-
-	-	-	-
-	-	-	-
41,021	5,738	-	-
-	-	-	12,586
-	-	-	-
-	-	-	-
26,368	-	-	-
-	-	-	-
-	1,000	-	-
-	-	2,703	-
-	-	-	-
-	-	-	-
-	-	-	-
26,368	1,000	2,703	12,586
14,653	4,738	(2,703)	(12,586)
-	-	-	-
-	-	-	4,868
(30,000)	-	-	-
(30,000)	-	-	4,868
-	-	-	-
(15,347)	4,738	(2,703)	(7,718)
70,253	3,442	5,846	4,867
$ 54,906	$ 8,180	$ 3,143	$ (2,851)

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

	REVALUATION	SOLID WASTE	TORT LIABILITY
REVENUES			
Taxes	$ 28,596	$ 6,097	$ 23,797
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	26,223	-
	28,596	32,320	23,797
EXPENDITURES			
General government	30,958	-	29,298
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	40,005	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	
Capital outlay	-	-	-
	30,958	40,005	29,298
Excess (deficiency) of revenues over expenditures	(2,362)	(7,685)	(5,501)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	8,000	-
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	8,000	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(2,362)	315	(5,501)
Fund Balances, October 1, 2022	6,488	24,248	7,366
FUND BALANCES, September 30, 2023	$ 4,126	$ 24,563	$ 1,865

WEEDS	JUVENILE JUSTICE	HIGHWAY SPECIAL	CLOUD SEEDING	LAND USE PLAN
$ 17,998	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	13,446	-	-	-
38,531	-	-	-	-
-	-	-	-	-
-	50	-	-	8,425
56,529	13,496	-	-	8,425
-	-	-	5,635	-
-	26,099	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
89,979	-	-	-	7,930
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
89,979	26,099	-	5,635	7,930
(33,450)	(12,603)	-	(5,635)	495
-	-	-	-	-
14,000	10,519	-	5,635	-
-	-	-	-	-
14,000	10,519	-	5,635	-
-	-	-	-	-
(19,450)	(2,084)	-	-	495
49,701	15,004	-	-	8,840
$ 30,251	$ 12,920	$ -	$ -	$ 9,335

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

	911 SYSTEM	PLANNING AND ZONING	SOIL CONSERVATION DISTRICT
REVENUES			
Taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	54,923	-	-
Charges for services	25,065	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	-
	79,988	-	-
EXPENDITURES			
General government	-	-	-
Public safety	62,977	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	7,500
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	62,977	-	7,500
Excess (deficiency) of revenues over expenditures	17,011	-	(7,500)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	7,500
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	7,500
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	17,011	-	-
Fund Balances, October 1, 2022	72,571	2,409	-
FUND BALANCES, September 30, 2023	$ 89,582	$ 2,409	$ -

DISASTER/ EMERGENCY	ELECTION CONSOLID.	GRANTS	INTERLOCK MONITORING	SHERIFF'S DISPATCH E911
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	51,422	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	165	-
-	51,422	-	165	-
-	66,080	-	-	-
3,301	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,301	66,080	-	-	-
(3,301)	(14,658)	-	165	-
-	-	-	-	-
-	13,557	-	-	-
-	-	-	-	-
-	13,557	-	-	-
-	-	-	-	-
(3,301)	(1,101)	-	165	-
20,371	21,945	8,038	2,831	-
$ 17,070	$ 20,844	$ 8,038	$ 2,996	$ -

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

	WEED REVOLVING	COOP. WEED MNGMT	AMBULANCE DONATIONS
REVENUES			
Taxes	$ -	$ -	$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	47,594	-
Charges for services	9,085	-	-
Investment interest	-	-	-
Misc. and contributions	640	-	-
	9,725	47,594	-
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	19,965	33,672	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	5,619	-	-
	25,584	33,672	-
Excess (deficiency) of revenues over expenditures	(15,859)	13,922	-
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(15,859)	13,922	-
Fund Balances, October 1, 2022	118,556	109	147
FUND BALANCES, September 30, 2023	$ 102,697	$ 14,031	$ 147

FOREST FUNDS TITLE III	TAYLOR GRAZING	COMMUNITY CENTER	TOTALS
$ -	$ -	$ -	$ 409,808
-	-	-	12,724
-	-	-	950
-	5,309	-	219,001
-	-	-	139,948
-	-	-	-
-	-	-	59,131
-	5,309	-	841,562
-	-	-	144,557
-	-	-	486,535
-	-	-	-
-	-	-	79,423
-	-	-	12,830
-	-	-	1,000
-	4,804	-	166,553
-	-	-	-
-	-	-	-
-	-	-	5,619
-	4,804	-	896,517
-	505	-	(54,955)
-	-	-	-
-	-	-	99,079
-	-	-	(30,000)
-	-	-	69,079
-	-	-	-
-	505	-	14,124
164	3,102	(4,257)	583,343
$ 164	$ 3,607	$ (4,257)	$ 597,467

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	AUDITOR TRUST	COURT FACILITY TRUST	DISTRICT COURT TRUST
ASSETS			
Cash - County Treasurer	$ 38,243	$ 1,270	$ 9,830
Receivables	-	-	-
TOTAL ASSETS	38,243	1,270	9,830
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 38,243	$ 1,270	$ 9,830
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	35,949	-	-
TOTAL LIABILITIES	35,949	-	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Unreserved fund balances	2,294	1,270	9,830
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 38,243	$ 1,270	$ 9,830

	YOUTH PLATE TRUST	MEDICAL INSURANCE TRUST	SHERIFF'S VEHICLE TRUST	SHERIFF'S COMMISSARY TRUST	TAX TRUST
	$ 15	$ 6	$ 9,506	$ 2,101	$ 4,449
	-	-	-	-	-
	15	6	9,506	2,101	4,449
	-	-	-	-	-
	$ 15	$ 6	$ 9,506	$ 2,101	$ 4,449
	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	15	6	9,506	2,101	4,449
	$ 15	$ 6	$ 9,506	$ 2,101	$ 4,449

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	CLOUD SEEDING TRUST	WATER DISTRICTS	INDIGENT TRUST
ASSETS			
Cash - County Treasurer	$ 2,026	$ 128,832	$ 24,853
Receivables	-	-	-
TOTAL ASSETS	2,026	128,832	24,853
DEFERRED OUTFLOWS	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 2,026	$ 128,832	$ 24,853
LIABILITIES			
Negative cash	$ -	$ -	$ -
Warrants payable	1,281	8,108	-
TOTAL LIABILITIES	1,281	8,108	-
DEFERRED INFLOWS	-	-	-
FUND BALANCES			
Unreserved fund balances	745	120,724	24,853
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 2,026	$ 128,832	$ 24,853

PUBLIC ADMINISTRATION TRUST	COURT ODYSSEY TRUST	TOTALS
$ -	$ 12,986	$ 234,117
-	-	-
-	12,986	234,117
-	-	-
$ -	$ 12,986	$ 234,117
$ -	$ -	$ -
-	5,686	51,024
-	5,686	51,024
-	-	-
-	7,300	183,093
$ -	$ 12,986	$ 234,117

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CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	AUDITOR TRUST	COURT FACILITIES TRUST	DISTRICT COURT TRUST
ADDITIONS			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	532,252	-	-
Transfers in	-	-	-
TOTAL ADDITIONS	532,252	-	-
DEDUCTIONS			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	531,889	-	-
Tranfers out	-	-	-
TOTAL DEDUCTIONS	531,889	-	-
Excess (deficiency) of revenues over expenditures	363	-	-
Net Position, Oct. 1, 2022	1,931	1,270	9,830
NET POSITION, Sept. 30, 2023	$ 2,294	$ 1,270	$ 9,830

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	YOUTH PLATE TRUST	MEDICAL INSURANCE TRUST	SHERIFF'S VEHICLE TRUST
ADDITIONS			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	910
Intergovernmental revenues	-	-	-
Charges for services	-	-	
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	8,874
Transfers in	-	-	-
TOTAL ADDITIONS	-	-	9,784
DEDUCTIONS			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation and economic develop.	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	-	-	3,530
Tranfers out	-	-	-
TOTAL DEDUCTIONS	-	-	3,530
Excess (deficiency) of revenues over expenditures	-	-	6,254
Net Position, Oct. 1, 2022	15	6	3,252
NET POSITION, Sept. 30, 2023	$ 15	$ 6	$ 9,506

SHERIFF'S COMMISSARY TRUST	TAX TRUST	CLOUD SEEDING TRUST	WATER DISTRICTS	INDIGENT TRUST
$ -	$ 9,930	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	140,168	189,566	-
-	-	-	-	-
-	-	-	-	-
2,393	-	-	-	3,350
-	-	-	-	-
2,393	9,930	140,168	189,566	3,350
-	14,472	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	165,936	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
902	-	139,865	-	-
-	-	-	-	-
902	14,472	139,865	165,936	-
1,491	(4,542)	303	23,630	3,350
610	8,991	442	97,094	21,503
$ 2,101	$ 4,449	$ 745	$ 120,724	$ 24,853

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	PUBLIC ADMINISTRATOR TRUST	COURT ODYSSEY TRUST	TOTALS
ADDITIONS			
Taxes	$ -	$ -	$ 9,930
Licenses and permits	-	-	910
Intergovernmental revenues	-	-	-
Charges for services	-	-	329,734
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	68,256	615,125
Transfers in	-	-	-
TOTAL ADDITIONS	-	68,256	955,699
DEDUCTIONS			
General government	-	-	14,472
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	165,936
Parks and recreation	-	-	-
Education	-	-	-
Conservation and economic develop.	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	-	74,556	750,742
Tranfers out	-	-	-
TOTAL DEDUCTIONS	-	74,556	931,150
Excess (deficiency) of revenues over expenditures	-	(6,300)	24,549
Net Position, Oct. 1, 2022	-	13,600	158,544
NET POSITION, Sept. 30, 2023	$ -	$ 7,300	$ 183,093

OTHER SUPPLEMENTARY INFORMATION

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL			
Clerk/Auditor			
Salaries	$ 48,967	$ 48,277	$ 690
Travel	3,400	1,198	2,202
Supplies	1,800	1,478	322
Utilities	1,400	615	785
Repairs and maintenance	100	872	(772)
Dues and memberships	1,865	675	1,190
Miscellaneous	500	385	115
Capital outlay	500	-	500
Department totals	58,532	53,500	5,032
Assessor			
Salaries	48,967	47,406	1,561
Travel	3,200	1,940	1,260
Supplies	1,450	832	618
Utilities	850	521	329
Repairs and maintenance	250	13	237
Dues and memberships	400	200	200
Miscellaneous	200	73	127
Capital outlay	500	-	500
Department totals	55,817	50,985	4,832
Treasurer/Tax Collector			
Salaries	41,448	39,388	2,060
Travel	1,000	1,508	(508)
Supplies	800	1,050	(250)
Utilities	920	382	538
Repairs and maintenance	200	-	200
Advertising	-	-	-
Dues and memberships	355	150	205
Miscellaneous	700	263	437
Capital outlay	500	-	500
Department Totals	$ 45,923	$ 42,741	$ 3,182

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
Sheriff			
Salary - officer	$ 172,530	$ 139,596	$ 32,934
Travel	3,500	2,267	1,233
Supplies	1,500	1,426	74
Utilities	5,000	3,005	1,995
Vehicles	32,000	34,656	(2,656)
Repairs and maintenance	5,000	3,182	1,818
Jail	10,000	6,339	3,661
Rent/lease	9,500	3,650	5,850
Juvenile detention	-	-	-
Dues and memberships	11,000	10,286	714
Uniforms	2,300	2,143	157
Weapons/ammunition	3,000	2,811	189
Other - miscellaneous	12,300	6,742	5,558
Education - other	3,000	795	2,205
Grants	-	-	-
Capital outlay	39,500	37,305	2,195
Department Totals	310,130	254,203	55,927
Commissioners			
Salary - commissioners	57,477	62,127	(4,650)
Travel	11,500	12,187	(687)
Insurance	-	-	-
Miscellaneous	500	301	199
Department Totals	69,477	74,615	(5,138)
Coroner			
Salaries	3,026	3,161	(135)
Travel	750	1,331	(581)
Miscellaneous	300	186	114
Education	500	696	(196)
Coroner	6,350	733	5,617
Capital outlay	500	100	400
Department Totals	$ 11,426	$ 6,207	$ 5,219

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
Prosecuting Attorney			
Salaries	$ 46,536	$ 48,381	$ (1,845)
Travel	1,200	1,680	(480)
Utilities	-	-	-
Contingency	-	-	-
Drug enforcement	-	-	-
Dues and memberships	900	900	-
Miscellaneous	3,600	5,410	(1,810)
Capital outlay	-	-	-
Department Totals	52,236	56,371	(4,135)
Courthouse			
Salaries	6,000	5,822	178
Supplies	1,500	736	764
Utilities	21,000	20,694	306
Repairs and maintenance	2,500	1,248	1,252
Miscellaneous	1,000	472	528
Contract labor	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	33,000	28,972	4,028
County Agent			
Salaries	34,600	31,638	2,962
Travel	1,200	983	217
Supplies	1,000	68	932
Utilities	1,200	868	332
Repairs and maintenance	-	-	-
Computer software	300	-	300
Dues and memberships	-	-	-
Publications	500	177	323
Miscellaneous	500	-	500
Contracts - county agent	300	300	-
Capital outlay	300	-	300
Department Totals	39,900	34,034	5,866
Election			
Supplies	500	241	259
Miscellaneous	-	-	-
Contracts - labor	-	-	-
Grants	-	-	-
Department Totals	$ 500	$ 241	$ 259

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
County General			
Salaries	$ 23,086	$ 20,464	$ 2,622
Personnel benefits	237,935	216,955	20,980
Vehicle operating expense	1,000	2,635	(1,635)
Professional services	21,000	21,000	-
Computer software	-	-	-
Contingency account	-	-	-
Dues and membership	4,200	5,542	(1,342)
Refunds	-	-	-
Printing	1,600	604	996
Miscellaneous	39,800	10,985	28,815
Contracts	64,800	63,495	1,305
Capital outlay	18,000	1,833	16,167
Department Totals	411,421	343,513	67,908
TOTAL GENERAL	$ 1,088,362	$ 945,382	$ 142,980

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	$ 497,555	$ 439,514	$ 58,041
Personnel benefits	178,413	184,625	(6,212)
Travel	4,000	1,796	2,204
Supplies - office	21,800	18,916	2,884
Insurance	17,021	17,021	-
Utilities	27,500	25,969	1,531
Vehicles	245,000	248,663	(3,663)
Professional services	25,000	25,058	(58)
Repairs and maintenance	120,000	124,495	(4,495)
Cutting edges and tips	25,000	37,982	(12,982)
Rent	20,000	21,541	(1,541)
Uniforms	7,000	3,500	3,500
Debt service	-	-	-
Miscellaneous	10,000	6,409	3,591
Crushed rock and gravel	150,000	7,808	142,192
Signs	10,000	5,813	4,187
Culverts	15,000	14,959	41
Plant asphalt mix	150,000	61,608	88,392
Other road materials	-	-	-
Grant	-	-	-
Special projects	1,142,640	437,111	705,529
Forest apportionment	-	-	-
Capital outlay	1,532,470	770,112	762,358
TOTAL ROAD AND BRIDGE	$ 4,198,399	$ 2,452,900	$ 1,745,499
AMBULANCE			
Salaries	$ 26,111	$ 23,402	$ 2,709
Personnel benefits	5,787	3,753	2,034
Travel	1,000	1,115	(115)
Supplies	4,000	2,251	1,749
Utilities	3,000	2,416	584
Vehicles	3,800	3,453	347
Other miscellaneous	3,000	10,156	(7,156)
Education - other	4,000	2,115	1,885
Medical - other	5,000	-	5,000
Grant	-	-	-
Capital Outlay	-	-	-
TOTAL AMBULANCE	$ 55,698	$ 48,661	$ 7,037
FOREST APPORTIONMENT			
Forest Apportionment Expenses	$ 395,602	$ -	$ 395,602
TOTAL FOREST APPORTIONMENT	$ 395,602	$ -	$ 395,602

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	$ 45,007	$ 44,514	$ 493
Personnel benefits	16,615	15,298	1,317
Travel	500	458	42
Supplies	1,800	927	873
Utilities	2,000	1,735	265
Professional svc. - public defender	16,461	14,355	2,106
Repairs and maintenance	6,909	1,085	5,824
Contingency account	-	-	-
Dues and memberships	600	96	504
Transcripts	2,000	136	1,864
Miscellaneous	7,200	1,122	6,078
Jury	5,000	1,000	4,000
Capital - other	-	-	-
TOTAL DISTRICT COURT	$ 104,092	$ 80,726	$ 23,366
COUNTY FAIR			
Salaries	$ 2,917	$ 1,460	$ 1,457
Personnel benefits	400	112	288
Utilities	6,400	6,840	(440)
Repairs	1,500	418	1,082
Fair premiums and awards	4,000	4,000	-
Miscellaneous	1,500	-	1,500
TOTAL COUNTY FAIR	$ 16,717	$ 12,830	$ 3,887
JUSTICE FUND			
Salaries	$ 212,623	$ 206,060	$ 6,563
Personnel benefits	71,901	59,206	12,695
Grants	-	-	-
Capital - other	9,934	-	9,934
TOTAL JUSTICE FUND	$ 294,458	$ 265,266	$ 29,192
HEALTH DISTRICT			
Salary - custodian	$ 1,491	$ 1,459	$ 32
Personnel benefits	145	112	33
Utilities	2,000	1,645	355
Repairs and maintenance	-	-	-
Miscellaneous	100	-	100
Contracts	250	-	250
District 7 health district	9,834	9,834	-
TOTAL HEALTH DISTRICT	$ 13,820	$ 13,050	$ 770

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT AND CHARITY			
Salaries	$ 2,905	$ 2,585	$ 320
Personnel benefits	1,500	505	995
Travel	1,000	-	1,000
Professional services	32,193	23,278	8,915
Miscellaneous	34,595	-	34,595
Medical	-	-	-
Catastrophic	-	-	-
Indigent - other	6,000	-	6,000
TOTAL INDIGENT AND CHARITY	$ 78,193	$ 26,368	$ 51,825
JUNIOR COLLEGE TUITION			
Miscellaneous	$ 7,295	$ 1,000	$ 6,295
TOTAL JUNIOR COLLEGE	$ 7,295	$ 1,000	$ 6,295
ECONOMIC DEVELOPMENT			
Salaries	$ 12,008	$ 1,968	$ 10,040
Personnel benefits	3,100	485	2,615
Travel	500	-	500
Supplies	100	-	100
Utilities	300	-	300
Dues and memberships	500	250	250
Miscellaneous	150	-	150
Grant	-	-	-
Capital outlay	100	-	100
TOTAL ECONOMIC DEVELOPMENT	$ 16,758	$ 2,703	$ 14,055
COUNTY/CITY BUILDING			
Utilities	$ 9,133	$ 11,462	$ (2,329)
Vehicles	-	-	-
Miscellaneous	1,300	1,124	176
Contracts	-	-	-
TOTAL COUNTY/CITY BUILDING	$ 10,433	$ 12,586	$ (2,153)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Salaries	$ 19,459	$ 14,510	$ 4,949
Personnel benefits	1,600	1,154	446
Travel	500	889	(389)
Supplies	400	626	(226)
Miscellaneous	200	-	200
Contracts	15,500	13,779	1,721
TOTAL REVALUATION	$ 37,659	$ 30,958	$ 6,701
SOLID WASTE			
Salaries	$ 13,659	$ 15,955	$ (2,296)
Personnel benefits	4,000	3,087	913
Travel	-	-	-
Supplies	100	-	100
Utilities	1,100	813	287
Vehicles	200	3,437	(3,237)
Tipping fees	27,000	16,691	10,309
Repairs and maintenance	600	22	578
Miscellaneous	-	-	-
Signs	200	-	200
Capital outlay	-	-	-
TOTAL SOLID WASTE	$ 46,859	$ 40,005	$ 6,854
TORT LIABILITY			
Insurance	$ 31,298	$ 29,298	$ 2,000
Miscellaneous	-	-	-
TOTAL TORT LIABILITY	$ 31,298	$ 29,298	$ 2,000
AMERICAN RECOVERY PLAN ACT (ARPA)			
Miscellaneous	$ -	$ -	$ -
Grant expenditures	164,131	145,947	18,184
TOTAL ARPA	$ 164,131	$ 145,947	$ 18,184

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salaries	$ 55,229	$ 50,319	$ 4,910
Personnel benefits	24,284	21,187	3,097
Travel	1,000	860	140
Supplies	200	-	200
Insurance	-	-	-
Utilities	1,700	1,520	180
Vehicles	3,000	3,467	(467)
Repairs and maintenance	3,000	1,532	1,468
Contingency account	-	-	-
Miscellaneous	10,000	9,129	871
Education - other	500	250	250
Chemicals	2,000	1,715	285
Contracts	-	-	-
Special project - wash station	-	-	-
Capital outlay	2,538	-	2,538
TOTAL WEEDS	$ 103,451	$ 89,979	$ 13,472
JUVENILE JUSTICE			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Miscellaneous	1,500	1,000	500
Contracts - Other	-	-	-
Grant	38,825	25,099	13,726
TOTAL JUVENILE JUSTICE	$ 40,325	$ 26,099	$ 14,226
REVENUE SHARING			
Miscellaneous	$ 663,355	$ 1,000	$ 662,355
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL REVENUE SHARING	$ 663,355	$ 1,000	$ 662,355
HIGHWAY SPECIAL			
Repairs and maintenance	$ -	$ -	$ -
Plant asphalt mix	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
TOTAL HIGHWAY SPECIAL	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CLOUD SEEDING			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Miscellaneous	5,635	5,635	-
TOTAL CLOUD SEEDING	$ 5,635	$ 5,635	$ -
LAND USE PLAN			
Salaries	$ 5,150	$ 3,684	$ 1,466
Personnel benefits	770	715	55
Travel	350	64	286
Supplies	200	98	102
Utilities	600	438	162
Miscellaneous	500	1,042	(542)
Contracts	5,000	1,889	3,111
Capital outlay	-	-	-
TOTAL LAND USE PLAN	$ 12,570	$ 7,930	$ 4,640
911 SYSTEM			
Miscellaneous	$ 66,667	$ 61,479	$ 5,188
Capital outlay	-	-	-
TOTAL 911 SYSTEM	$ 66,667	$ 61,479	$ 5,188
PLANNING AND ZONING			
Miscellaneous	$ -	$ -	$ -
TOTAL PLANNING AND ZONING	$ -	$ -	$ -
SOIL CONSERVATION DISTRICT			
Miscellaneous	$ 7,500	$ 7,500	$ -
TOTAL SOIL CONSERVATION DISTRICT	$ 7,500	$ 7,500	$ -
DISASTER EMERGENCY			
Miscellaneous	$ 18,582	$ 3,301	$ 15,281
TOTAL DISASTER EMERGENCY	$ 18,582	$ 3,301	$ 15,281

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ELECTION CONSOLIDATION			
Salaries	$ 34,062	$ 36,218	$ (2,156)
Personnel benefits	16,915	15,367	1,548
Travel	500	390	110
Supplies	2,000	1,105	895
Utilities	-	-	-
Miscellaneous	8,001	6,647	1,354
Contracts	10,000	6,353	3,647
TOTAL ELECTION CONSOLIDATION	$ 71,478	$ 66,080	$ 5,398
PAYMENT IN LIEU			
Miscellaneous	$ 760,238	$ 48,740	$ 711,498
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL PAYMENT IN LIEU	$ 760,238	$ 48,740	$ 711,498
COMMUNITY CENTER			
Miscellaneous	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL COMMUNITY CENTER	$ -	$ -	$ -
GRANTS			
Miscellaneous	$ -	$ -	$ -
TOTAL GRANTS	$ -	$ -	$ -
INTERLOCK MONITORING			
Miscellaneous	$ -	$ -	$ -
TOTAL INTERLOCK MONITORING	$ -	$ -	$ -
SHERIFF'S DISPATCH E911			
Miscellaneous expenditures	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL SHERIFF'S DISPATCH E911	$ -	$ -	$ -
WEED REVOLVING			
Miscellaneous	$ -	$ 25,584	$ (25,584)
Chemicals	-	-	-
TOTAL WEED REVOLVING	$ -	$ 25,584	$ (25,584)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COOPERATIVE WEED MANAGEMENT			
Miscellaneous	$ -	$ 33,672	$ (33,672)
Capital outlay	-	-	-
TOTAL COOPERATIVE WEED MANAGEMENT	$ -	$ 33,672	$ (33,672)
RANGE IMPROVEMENT DISTRICT			
Miscellaneous	$ -	$ -	$ -
TOTAL RANGE IMPROVEMENT DISTRICT	$ -	$ -	$ -
AMBULANCE DONATIONS			
Miscellaneous	$ -	$ -	$ -
Capital outlay	-	-	-
TOTAL AMBULANCE DONATIONS	$ -	$ -	$ -
FOREST FUNDS TITLE III			
Printing	$ -	$ -	$ -
Uniforms	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
TOTAL FOREST FUNDS TITLE III	$ -	$ -	$ -
TAYLOR GRAZING			
Miscellaneous	$ -	$ 4,804	$ (4,804)
TOTAL TAYLOR GRAZING	$ -	$ 4,804	$ (4,804)
TOTAL SPECIAL REVENUE	$ 7,221,213	$ 3,544,101	$ 3,677,112
TOTAL GOVERNMENTAL FUND TYPES	$ 8,309,575	$ 4,489,483	$ 3,820,092

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

Total expenditures - budgetary basis	$	4,489,483
Net adjustments to accounts payable		89,792
Expenditures reclassified as prepaid expenses		(57)
Total expenditures - GAAP basis	$	4,579,218

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County, Idaho as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Clark County, Idaho's basic financial statements, and have issued our report thereon dated May 13, 2024.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Purpose of this Report

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
May 13, 2024