LEWIS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2024

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Independent Auditor's Report

Board of Commissioners
Lewis County, Idaho
Nezperce, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis County, Idaho (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Lewis County, Idaho, as of September 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis County, Idaho, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lewis 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.

Basis for Qualified Opinion on Governmental Activities

Management has not performed the actuarial calculations for other post-employment benefits for the governmental activities and, accordingly, has not considered the County's other post-employment benefit liability. Accounting principles generally accepted in the United States of America require that a liability be recorded for other post-employment benefits, which would decrease net position, increase liabilities, and increase expenses in the governmental activities. The amount by which this departure would affect net position, liabilities, and expenses in the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Lewis County, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of County's proportionate share of net pension liability, and schedule of County contributions on pages 33 through 38 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 responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lewis County, Idaho's basic financial statements. The supplemental information (pages 40 to 62) is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information is 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2025, on our consideration of Lewis 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lewis County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
April 28, 2025

Lewis County, Idaho
Statement of Net Position
September 30, 2024

	Primary Government	
	Governmental Activities	Component Unit
Assets		
Cash and Cash Equivalents	$ 5,660,367	$ 94,523
Receivables, Net:		
Taxes	136,964	-
Intergovernmental	55,576	-
Prepaid Items	50,324	-
Capital Assets:		
Land	90,399	-
Buildings, Net	45,099	-
Equipment, Net	193,455	-
Total Capital Assets	328,953	-
Right of Use Assets	55,564	-
Total Assets	6,287,748	94,523
Deferred Outflows		
Pension Related Items	254,815	-
Total Deferred Outflows	254,815	-
Liabilities		
Accounts Payable and Other Current Liabilities	238,698	-
Long-Term Liabilities:		
Due Within One Year:		
Compensated Absences	70,126	-
Current Portion of Lease Liability	55,564	-
Due in More Than One Year:		
Net Pension Liability	1,065,805	-
Total Liabilities	1,430,193	-
Deferred Inflows		
Pension Related Items	48,123	-
Total Deferred Inflows	48,123	-
Net Position		
Invested in Capital Assets, Net of Related Debt	273,389	-
Restricted		
Justice	1,443,003	-
Indigent	120,131	-
Solid Waste Fee	120,131	-
Other Purposes	786,011	-
Unrestricted	2,321,582	94,523
Total Net Position	$ 5,064,247	$ 94,523

The accompanying notes are an integral part of the financial statements.

Lewis County, Idaho
Statement of Activities
For the Year Ended September 30, 2024

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit
Primary Government						
Governmental Activities:						
General Government	$ 1,999,804	$ 69,184	$ -	$ -	$ (1,930,620)	$ -
Public Safety	1,793,110	529,448	-	-	(1,263,662)	-
Sanitation	586,113	2,755	-	-	(583,358)	-
Health and Welfare	116,632	77,109	-	-	(39,523)	-
Education	1,547	-	-	-	(1,547)	-
Interest on Long-term Debt	-	-	-	-	-	-
Total Governmental Activities	$ 4,497,206	$ 678,496	$ -	$ -	(3,818,710)	-
Component Unit:						
Fair Board	$ 490,004	$ 499,809	$ -	$ -		9,805
General Revenues:						
Property Taxes - All Funds					2,521,654	-
Intergovernmental					811,734	-
Other					438,862	-
Earnings on Investments					231,655	-
Unrealized Gain (Loss) on Investments					49,914	-
Disposal of Assets					20	-
Total General Revenues and Special Items					4,053,839	-
Change in Net Position					235,129	9,805
Net Position, Beginning - Previous					4,879,008	84,718
Prior Period Adjustment					(49,890)	-
Net Position, Beginning					4,829,118	84,718
Net Position, End of Year					$ 5,064,247	$ 94,523

The accompanying notes are an integral part of the financial statements.

Lewis County, Idaho
Balance Sheet - Governmental Funds
September 30, 2024

	General	Justice	Solid Waste Fee
Assets			
Cash and Cash Equivalents	$ 2,140,172	$ 1,445,681	$ 159,965
Internal Balance	77,504	-	-
Receivables, Net:			
Taxes	36,909	35,212	45,104
Intergovernmental	16,673	38,903	-
Prepaid Items	50,324	-	-
Total Assets	$ 2,321,582	$ 1,519,796	$ 205,069
Liabilities			
Warrants Payable	86,087	43,664	44,312
Total Liabilities	86,087	43,664	44,312
Deferred Inflows			
Unearned Revenue - Property Taxes	34,576	33,129	40,626
Total Deferred Inflows	34,576	33,129	40,626
Fund Balances			
Nonspendable	50,324	-	-
Restricted	-	1,443,003	120,131
Unassigned	2,150,595	-	-
Total Fund Balances	2,200,919	1,443,003	120,131
Total Liabilities, Deferred Inflows, and Fund Balances	$ 2,321,582	$ 1,519,796	$ 205,069

The accompanying notes are an integral part of the financial statements.

Lewis County, Idaho
Balance Sheet - Governmental Funds
September 30, 2024
(continued)

	ISPCC Grant	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and Cash Equivalents	$ 32,643	$ 1,881,906	$ 5,660,367
Internal Balance	-	-	77,504
Receivables, Net:			
Taxes	-	19,739	136,964
Intergovernmental	-	-	55,576
Prepaid Items	-	-	50,324
Total Assets	$ 32,643	$ 1,901,645	$ 5,980,735
Liabilities			
Internal Balances	$ -	$ 77,504	$ 77,504
Warrants Payable	22,830	41,805	238,698
Total Liabilities	22,830	119,309	316,202
Deferred Inflows			
Unearned Revenue - Property Taxes	-	19,294	127,625
Total Deferred Inflows	-	19,294	127,625
Fund Balances			
Nonspendable	-	-	50,324
Restricted	9,813	1,833,992	3,406,939
Unassigned	-	(70,950)	2,079,645
Total Fund Balances	9,813	1,763,042	5,536,908
Total Liabilities, Deferred Inflows, and Fund Balances	$ 32,643	$ 1,901,645	$ 5,980,735

The accompanying notes are an integral part of the financial statements.

Lewis County, Idaho
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2024

Total Fund Balances - Governmental Funds		$ 5,536,908
Amounts reported for governmental activities in the Statement of Net Position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:		
Land	$ 90,399	
Buildings, Net of $617,237 Accumulated Depreciation	45,099	
Equipment, Net of $826,415 Accumulated Depreciation	193,455	
Right of Use Assets, Net of $111,167 Accumulated Amortization	55,564	
		384,517
Property taxes receivable will be collected this year, but are not available soon enough to pay for current period expenditures and, therefore, are deferred in the funds.		127,625
Long-term liabilities, applicable to the County's governmental activities, are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position.		
Compensated Absences	$ (70,126)	
Operating Lease Payable	(55,564)	
Total Long-Term Liabilities		(125,690)
The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.		
Net Pension Liability	$ (1,065,805)	
Pension Related Deferred Inflows	(48,123)	
Pension Related Deferred Outflows	254,815	
		(859,113)
Total Net Position-Governmental Activities		$ 5,064,247

The accompanying notes are an integral
part of the financial statements.

Lewis County, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2024

	General	Justice	Solid Waste Fee
Revenues			
Taxes	$ 884,453	$ 683,149	$ 578,517
Licenses and Permits	46,201	-	-
Intergovernmental	200,920	396,700	-
Charges for Services	22,546	493,865	2,755
Investment Earnings	231,655	-	-
Other Income	38,693	19,812	8,439
Total Revenues	1,424,468	1,593,526	589,711
Expenditures			
Current:			
General Government	1,234,227	-	-
Public Safety	-	1,336,917	-
Sanitation	6,500	-	569,064
Capital Outlay	2,110	72,679	-
Total Expenditures	1,242,837	1,409,596	569,064
Excess (Deficiency) of Revenues Over Expenditures	181,631	183,930	20,647
Other Financing Sources (Uses):			
Gain (Loss) on Sale of Assets	20	-	-
Unrealized Gain (Loss) on Investments	49,914	-	-
Transfers In	647,444	-	-
Total Other Financing Sources (Uses)	697,378	-	-
Net Change in Fund Balances	879,009	183,930	20,647
Fund Balances, Beginning - Previous	1,371,800	1,259,073	99,484
Prior Period Adjustment	(49,890)	-	-
Fund Balances, Beginning	1,321,910	1,259,073	99,484
Fund Balances, Ending	$ 2,200,919	$ 1,443,003	$ 120,131

The accompanying notes are an integral
part of the financial statements.

Lewis County, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2024
(continued)

	ISPCC	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	$ -	$ 387,868	$ 2,533,987
Licenses and Permits	-	-	46,201
Intergovernmental	153,303	60,811	811,734
Charges for Services	-	113,129	632,295
Investment Earnings	-	-	231,655
Other Income	-	371,918	438,862
Total Revenues	153,303	933,726	4,694,734
Expenditures			
Current:			
General Government	303,114	770,440	2,307,781
Public Safety	-	-	1,336,917
Sanitation	-	-	575,564
Capital Outlay	-	-	74,789
Total Expenditures	303,114	770,440	4,295,051
Excess (Deficiency) of Revenues Over Expenditures	(149,811)	163,286	399,683
Other Financing Sources (Uses):			
Sale of Assets	-	-	20
Unrealized Gain (Loss) on Investments	-	-	49,914
Transfers In	-	-	647,444
Transfers Out	-	(647,444)	(647,444)
Total Other Financing Sources (Uses)	-	(647,444)	49,934
Net Change in Fund Balances	(149,811)	(484,158)	449,617
Fund Balances, Beginning - Previous	159,624	2,247,200	5,137,181
Prior Period Adjustment	-	-	(49,890)
Fund Balances, Beginning	159,624	2,247,200	5,087,291
Fund Balances, Ending	$ 9,813	$ 1,763,042	$ 5,536,908

The accompanying notes are an integral
part of the financial statements.

Lewis County, Idaho
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2024

Total Net Change in Fund Balance - Governmental Funds		$ 449,617
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:		
Capital Outlay	$ 6,351	
Net		(48,513)
Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities.		(12,333)
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences.		959
The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities.		(154,601)
Change in Net Position of Governmental Activities		$ 235,129

The accompanying notes are an integral
part of the financial statements.

Lewis County, Idaho
Statement of Fiduciary Net Position - Fiduciary Funds
September 30, 2024

	Custodial Funds
Assets	
Cash and Investments	$ 189,132
Receivables, Net	146,352
Total Assets	335,484
Liabilities	
Warrants Payable	21,968
Total Liabilities	21,968
Net Position Held in Trust	$ 313,516

The accompanying notes are an integral part of the financial statements.

Lewis County, Idaho
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the Year Ended September 30, 2024

	Custodial Funds
Additions:	
Fees collected for other governments	$ 5,166,761
Property taxes collected for other governments	3,051,650
Total Additions	8,218,411
Deductions:	
Fees distributed to other governments	5,202,767
Taxes distributed to other governments	3,093,707
Total Deductions	8,296,474
Change in Net Position	(78,063)
Net Position - Beginning	391,579
Net Position - Ending	$ 313,516

The accompanying notes are an integral part of the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Lewis County, Idaho (the County) operates under the direction of a Board of Commissioners who are responsible for the various operations of the County. The accompanying basic financial statements present the County (the primary government) and any component unit, entities for which the government is considered to be financially accountable.

The financial statements of the following organization are included in this report as a Discretely Presented Component Unit.

Lewis County Fair Board was created for the purpose of conducting fair activities within the County. The Fair Board is governed by a board appointed by the County Commissioners and the County is able to impose its will on the organization. The Fair Board was audited along with the County and its financial statements are presented as a Discretely Presented Component unit. The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Assets and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary and discretely presented component activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the County related to the administration and support of the County's programs, such as personnel and accounting - are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

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

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The County reports the following major governmental funds:

- *General fund*. This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Justice fund*. This fund accounts for public safety programs.
- *Solid Waste Fee Fund*. This fund accounts for solid waste management services. Financial resources included property taxes and contract charges to various other agencies.
- *ISPCC Grant* – This fund accounts for all revenue sources provided by the Idaho Public Safety Communications Commission for expenditures related to emergency services and communication.

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Assets and in governmental fund Balance Sheet. The County uses the following fund balance categories in the governmental fund Balance Sheet:

- *Nonspendable.* Balances, for example, in permanent funds, prepaid items, and inventories that are permanently precluded from conversion to cash.
- *Restricted.* Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Unassigned.* Balances available for any purpose.

The remaining fund balance classifications (committed and assigned) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the Board of Commissioners, the County's highest level of decision-making authority, through a formal action. The Board of Commissioners would also have the authority to assign funds or authorize another official to do so.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets/fund balances available to finance the program. When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the County's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the County considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

The purpose of the special revenue funds that are restricted are as follows:

Fund	Purpose
Justice	Revenues in this fund come from property taxes, other intergovernmental revenue and grants that are to be used for public safety programs within the County.
Fair Board	Revenues in this fund come from operations and events held at the County Fair Grounds.
Solid Waste Fee	Revenues in this fund come from levied property taxes, intergovernmental revenues, charges for services, and other revenue that are to be used for sanitation and disposal of the County's solid waste.
ISPCC Grant	Revenues in this fund come from the ISPCC Grant.
Nonmajor Special Revenue Funds	Revenues in these funds come from levied property taxes, intergovernmental revenue, grants, charges for services, and other revenues that are to be used for items ranging from public assistance and safety, health and welfare, sanitation, maintenance and improvement of public ways and facilities, culture and recreation, conservation of natural resources, and other governmental type activities.

The County reports the following fiduciary fund types:

- *Custodial funds.* These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Custodial Funds are custodial in nature and do not involve measurement of results of operations. Additions from fees and taxes in excess of deductions for fees and taxes are reported as net position held in trust.

Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

C. Assets and Liabilities

Cash Equivalents

The County requires all cash belonging to the County to be placed in custody of the Treasurer. A “Pooled Cash” concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in the pooled cash and investment accounts are considered to be cash and cash equivalents. See Note 2.

Property Taxes

In accordance with Idaho law, ad-valorem property taxes are levied in September for each calendar year. Taxes are recorded by the County using the modified accrual basis of accounting. Levies are made on or before the second Monday of September. All of the personal property taxes and one-half of the real property taxes are due on or before the 20th of December. The remaining one-half of the real property tax is due on or before June 20th of the following year. A lien is filed on property three years from the date of delinquency. The property tax calendar is as follows:

Date property is valued	Second Monday of July
Date tax is levied	Second Monday of September
Date taxes are billed	November 20
Date taxes are collected	One half on December 20 and half on the following June 20
Date taxes become a lien	First day of January of the succeeding year

Capital Assets

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

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Buildings	$5,000	Straight-Line	30 Years
Equipment	$5,000	Straight-Line	3 – 25 Years

The County (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Compensated Absences

Personal leave compensation is calculated on an individual basis according to an employee's total years worked and total hours worked per month.

Warrants and Accounts Payable

Warrants and accounts payable represent debt obligations that will be paid within the next billing cycle. Amounts shown are not over 60 days past due.

Receivables

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2024.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

New Accounting Principals

The County adopted GASB 87, Leases, during the year. This has caused long-term leases to be included on the balance sheet as right-to-use assets and a corresponding lease liability. This has caused no change to the opening balances of the County.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the County's deposits was $1,221,325 and the respective bank balances totaled $1,226,969. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2024, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County also keeps $200 petty cash on hand for their change. The County does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. None of the County's investments have been insured or collateralized and are held by the counterparties in the County's name. The counterparties include, MBS Securities, State of Idaho, and ProEquities. The County does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

The County voluntarily participates in the State of Idaho Investment Pool which has not been rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's investment in the pool is the same as the value of the pool shares.

The County follows Idaho Statute that outlines qualifying investment options as follows:

> Idaho Code authorizes the County to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

The County's investments at September 30, 2024, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less Than 1	1-5	> 5
Money Market	None	$ 141,260	$ 141,260	$ -	$ -
External Investment Pool	N/A	4,140,080	4,140,080		-
U.S. Government Bonds	AAA	582,417	245,950	336,467	-
		$ 4,863,757	$ 4,527,290	$ 336,467	$ -

At year-end, the cash and cash equivalents reported in the basic financial statements is made up of the following:

	Governmental Activities	Fiduciary Funds	Component
Deposits	$ 937,670	$ 189,132	$ 94,523
Cash on Hand	200	-	-
Investments	4,722,497	-	-
	$ 5,660,367	$ 189,132	$ 94,523

The following bank accounts for elected officials and custodial cash accounts are not recorded on the County's books:

	Book Balance	Bank Balance
Elected Officials	$ 1,976	$ 1,976
Planning & Zoning	510	510
Jail Account	4,256	4,256
Sheriff Special Acct.	714	714
Sheriff Garnishment	1,830	1,830
Clerk Auditor	4,079	4,079
Postage	2,281	2,281

3. RECEIVABLE - INTERGOVERNMENTAL

Amounts due from other governments consist of state revenue sharing of $55,576 due from the State of Idaho $55,576.

4. RISK MANAGEMENT

The County is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, e) worker's compensation, i.e. employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	9/30/2023	Additions	Disposals	9/30/2024
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 86,157	$ -	$ -	$ 86,157
Construction In Progress	-	4,242	-	4,242
	86,157	4,242	-	90,399
Capital Assets Being Depreciated:				
Buildings	662,336		-	662,336
Equipment	1,013,720	6,150	-	1,019,870
Total Depreciable Assets	1,676,056	6,150	-	1,682,206
Less: Accumulated Depreciation				
Buildings	613,777	3,460	-	617,237
Equipment	775,011	51,404	-	826,415
Total Acc. Depr.	1,388,788	54,864	-	1,443,652
Net Depreciable Assets	287,268	(48,714)	-	238,554
Governmental Activities Capital Assets - Net	$ 373,425	$ (48,714)	$ -	$ 324,711

Depreciation expense was charged to the functions of the County as follows:

Governmental Activities:	
General Government	$ 17,154
Public Safety	37,667
Sanitation	43
	$ 54,864

6. DEFICIT FUND BALANCES

The following funds had a deficit fund balance as of September 30, 2024:

Fund	Balance
Fair Grounds	$ (875)
Sheriff's Grants	(8,409)
Grants	(69,162)

7. OTHER COMMITMENTS

The County has credit cards with credit limits totaling $48,200. As of September 30, 2024, $16,164 of the available credit was in use.

8. COMPENSATED ABSENCES

Lewis County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked and total hours per week worked. All accumulated vacation time, applicable sick leave, and compensatory time represents a potential liability to the County. Changes in compensated absences for the year ended September 30, 2024, are as follows:

	9/30/2023	Increase	Decrease	9/30/2024	Current
Governmental Activities	$ 71,085	$ 74,948	$ (75,907)	$ 70,126	$ 70,126

9. PENSION PLAN

Plan Description

Lewis County, Idaho 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 or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2024 it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% (for general employees and 13.26% for police and firefighters. Lewis County, Idaho's contributions were $164,044 the year ended September 30, 2024.

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

At September 30, 2024, Lewis County, Idaho reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Lewis County, Idaho's proportion of the net pension liability was based on Lewis County, Idaho'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, 2024, Lewis County, Idaho's proportion was 0.0284926 percent.

For the year ended September 30, 2024, Lewis County, Idaho recognized pension expense/(revenue) of $318,645 . At September 30, 2024, Lewis County, Idaho 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	$ 169,686	$ -
Changes in assumptions or other inputs	42,222	-
Net difference between projected and actual earnings on pension plan investments	-	19,346
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions		28,777
Lewis County, Idaho's contributions subsequent to the measurement date	42,907	-
Total	$ 254,815	$ 48,123

$42,907 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024.

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, 2024, the beginning of the measurement period ended June 30, 2023, is 4.6 years and 4.6 for the measurement period June 30,2024.

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

For the Year Ended September 30:	PERSI
2025	$ 84,443
2026	187,654
2027	(40,912)
2028	(24,493)

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 30,2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2024, is based on the results of an actuarial valuation date of July 1, 2024.

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of 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 2024.

Asset Class	
Fixed Income	30.0%
US/Global Equity	55.0%
International Equity	15.0%
Cash	0.0%
Total	100.0%

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 2,025,362	$ 1,065,805	$ 282,092

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.

10. INTERNAL BALANCES

$77,504 is due to the General fund from nonmajor funds representing cash overdrafts.

11. LEASES

The County leases 3 vehicles for the sheriffs department. The County holds the right to use the asset for the life of the lease agreement. The Right-of-Use assets were reported on the statement of net position as follows:

	Original Cost	Amortization	Net Value
Vehicles	$ 166,731	$ (111,167)	$ 55,564

Future lease payments on these leases are as follows:

Year ended September 30,	Payment
2025	$ 57,048
Total	57,048
Less: imputed Interest	(1,484)
Total Lease Liability	$ 55,564

12. TRANSFERS

The County had the following transfers for the year ended September 30, 2024:

$ 647,444 From nonmajor funds to the General fund to reimburse for operating expenses.

13. PRIOR YEAR RESTATEMENT

In prior years there was an overstated deposit that caused the Net Position and Fund Balance to be overstated. Net Position and Fund Balance were restated in the current year as follows:

	Governmental Funds
Fund Balance, Beginning - As Previously Stated	$ 5,137,181
Decrease in Fund Balance due to bank deposit error	(49,890)
Fund Balance, Beginning - Restated	$ 5,087,291

	Governmental Activities
Net Position, Beginning - As Previously Stated	$ 4,879,008
Decrease in Net Position due to bank deposit error	(49,890)
Net Position, Beginning - Restated	$ 4,829,118

REQUIRED SUPPLEMENTARY INFORMATION

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 1,739,957	$ 1,739,957	$ 884,453	$ (855,504)
License and Permits	26,588	26,588	46,201	19,613
Intergovernmental	147,150	147,150	200,920	53,770
Charges for Services	25,800	25,800	22,546	(3,254)
Investment Earnings	25,000	25,000	231,655	206,655
Other Income	26,600	26,600	38,693	12,093
Total Revenues	1,991,095	1,991,095	1,424,468	(566,627)
Expenditures				
Current:				
Salaries	487,779	494,579	447,849	46,730
Benefits	272,675	272,675	208,744	63,931
Operating Expenses	947,503	949,415	584,134	365,281
Capital Outlay	33,000	33,000	2,110	30,890
Total Expenditures	1,740,957	1,749,669	1,242,837	506,832
Excess (Deficiency) of Revenues Over Expenditures	250,138	241,426	181,631	(59,795)
Other Financing Sources (Uses)				
Unrealized Gain (Loss) on Investments	-	-	49,914	49,914
Total Other Financing Sources (Uses)	-	-	697,378	697,378
Net Change in Fund Balances	250,138	241,426	879,009	637,583
Fund Balances, Beginning	578,482	578,482	1,321,910	743,428
Fund Balances, Ending	$ 828,620	$ 819,908	$ 2,200,919	$ 1,381,011

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 1,770,052	$ 1,770,052	$ 683,149	$ (1,086,903)
Intergovernmental	360,693	360,693	396,700	36,007
Charges for Services	425,519	425,519	493,865	68,346
Other Income	200	200	19,812	19,612
Total Revenues	2,556,464	2,556,464	1,593,526	(962,938)
Expenditures				
Current:				
Salaries	786,841	786,841	783,988	2,853
Benefits	385,150	385,150	326,896	58,254
Operating Expenses	475,361	475,361	226,033	249,328
Capital Outlay	122,700	122,700	72,679	50,021
Total Expenditures	1,770,052	1,770,052	1,409,596	360,456
Excess (Deficiency) of Revenues Over Expenditures	786,412	786,412	183,930	(602,482)
Net Change in Fund Balances	786,412	786,412	183,930	(602,482)
Fund Balances, Beginning	250,000	250,000	1,259,073	1,009,073
Fund Balances, Ending	$ 1,036,412	$ 1,036,412	$ 1,443,003	$ 406,591

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
ISPCC Grant
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	153,303	153,303
Charges for Services	-	-	-	-
Fines	-	-	-	-
Investment Earnings	-	-	-	-
Other Income	-	-	-	-
Total Revenues	-	-	153,303	153,303
Expenditures				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	-	-	303,114	(303,114)
Capital Outlay	-	-	-	-
Total Expenditures	-	-	303,114	(303,114)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(149,811)	(149,811)
Net Change in Fund Balances	-	-	(149,811)	(149,811)
Fund Balances, Beginning	-	-	159,624	159,624
Fund Balances, Ending	$ -	$ -	$ 9,813	$ 9,813

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Solid Waste Fee Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for Services	$ -	$ -	$ 2,755	$ 2,755
Property Taxes	420,780	420,780	578,517	157,737
Other Income	2,500	2,500	8,439	5,939
Total Revenues	423,280	423,280	589,711	166,431
Expenditures				
Current:				
Operating Expenses	423,280	423,280	569,064	(145,784)
Total Expenditures	423,280	423,280	569,064	(145,784)
Net Change in Fund Balances	-	-	20,647	20,647
Fund Balances, Beginning	-	-	99,484	99,484
Fund Balances, Ending	$ -	$ -	$ 120,131	$ 120,131

1. BUDGETS AND BUDGETARY ACCOUNTING

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

A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

C. Prior to October 1, the budget is legally enacted through passage of an ordinance.

D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.

E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.

F. The budget for the General fund and Special Revenue funds is adopted on a basis consistent with generally accepted accounting principles.

G. Expenditures may not legally exceed budgeted appropriations at the fund level. The County does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The ISPCC Grant, Solid Waste Fee, and Fair Board Funds had expenditures in excess of appropriations in the amounts of $303,114 and $145,784, respectively.

Lewis County, Idaho
Schedules of Required Supplemental Information
Public Employees Retirement System of Idaho
Last 10 - Fiscal Years
Public Employees Retirement System of Idaho

Schedule of the County's proportionate Share of Net Pension Liability

Year	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered-employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.0284926%	$ 1,065,805	$ 1,340,476	79.51%	85.54%
2023	0.0276336%	$ 1,102,767	$ 1,203,681	91.62%	83.83%
2022	0.0295289%	$ 1,163,072	$ 1,168,957	99.50%	83.09%
2021	0.0331028%	$ (26,144)	$ 1,135,894	-2.30%	100.36%
2020	0.0325214%	$ 755,190	$ 1,146,308	65.88%	88.22%
2019	0.0320407%	$ 365,736	$ 1,107,975	33.01%	93.79%
2018	0.0332587%	$ 490,572	$ 1,080,661	45.40%	91.69%
2017	0.0333657%	$ 524,451	$ 1,041,834	50.34%	90.68%
2016	0.0339421%	$ 688,058	$ 978,157	70.34%	87.26%
2015	0.0355380%	$ 467,978	$ 1,011,447	46.27%	91.38%

Data reported is measured as of June 30, 2024

Schedule of County's Contributions

Year	Contractually required contributions	Contributions in relation to the contractually required contributions	Contributions deficiency (excess)	County's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2024	$ 164,044	$ 164,044	-	$ 1,340,476	12.24%
2023	$ 145,640	$ 145,640	-	$ 1,203,681	12.10%
2022	$ 141,044	$ 141,044	-	$ 1,168,957	12.07%
2021	$ 137,088	$ 137,088	-	$ 1,135,894	12.07%
2020	$ 138,465	$ 138,465	-	$ 1,146,308	12.08%
2019	$ 127,581	$ 127,581	-	$ 1,107,975	11.51%
2018	$ 123,657	$ 123,657	-	$ 1,080,661	11.44%
2017	$ 119,102	$ 119,102	-	$ 1,041,834	11.43%
2016	$ 112,374	$ 112,374	-	$ 978,157	11.49%
2015	$ 112,680	$ 112,680	-	$ 1,011,447	11.14%

Data reported is measured as of September 30, 2024

SUPPLEMENTAL INFORMATION

Lewis County, Idaho
Supplemental Schedule of Revenues by Source
- Budget (GAAP Basis) and Actual - General Fund
For The Year Ended September 30, 2024

	Budget	Actual	Variance
Revenue			
Taxes	$ 1,739,957	$ 884,453	$ (855,504)
License and Permits	26,588	46,201	19,613
Intergovernmental	147,150	200,920	53,770
Charges for Services	25,800	22,546	(3,254)
Investment Earnings	25,000	231,655	206,655
Other Income	26,600	38,693	12,093
	1,991,095	1,424,468	(566,627)
Other Financing Sources			
Unrealized Gain (Loss) on Investments	-	49,914	49,914
	-	697,378	697,378
Total Revenue	$ 1,991,095	$ 2,121,846	$ 130,751

Lewis County, Idaho
Supplemental Schedule of Expenditures by Object
of Expenditure - Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2024

	Budget	Actual	Variance
Clerk-Auditor			
Salaries	$ 147,258	$ 116,649	$ 30,609
Other Expenses	10,682	7,559	3,123
	157,940	124,208	33,732
Assessor			
Salaries	54,418	54,425	(7)
Other Expenses	17,196	13,007	4,189
	71,614	67,432	4,182
Treasurer/Tax Collector			
Salaries	89,142	89,316	(174)
Other Expenses	19,500	10,233	9,267
	108,642	99,549	9,093
Commissioners			
Salaries	53,499	53,496	3
Other Expenses	11,150	7,043	4,107
	64,649	60,539	4,110
Coroner			
Salaries	4,800	4,800	-
Other Expenses	12,648	10,057	2,591
	17,448	14,857	2,591
Janitor			
Salaries	21,326	21,327	(1)
Other Expenses	3,000	3,247	(247)
	24,326	24,574	(248)
Emergency Management			
Salaries	15,772	14,774	998
Other Expenses	6,402	3,590	2,812
	22,174	18,364	3,810

Lewis County, Idaho
Supplemental Schedule of Expenditures by Object
of Expenditure - Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2024
(continued)

	Budget	Actual	Variance
County Agent			
Salaries	$ 46,067	$ 41,913	$ 4,154
Other Expenses	19,100	17,218	1,882
	65,167	59,131	6,036
Elections			
Other Expenses	27,509	17,851	9,658
	27,509	17,851	9,658
General			
Salaries & Benefits	272,675	208,744	63,931
Other Expenses	801,544	491,709	309,835
Capital Outlay	37,500	6,507	30,993
	1,111,719	706,960	404,759
Planning and Zoning			
Salaries	11,000	9,031	1,969
Other Expenses	19,537	14,849	4,688
	30,537	23,880	6,657
General Reserve			
Other Expenses	20,443	164	20,279
	20,443	164	20,279
District Court			
Salaries	27,501	25,328	2,173
Other Expenses	-	-	-
Capital Outlay	-	-	-
	27,501	25,328	2,173
Total General Government	$ 1,749,669	$ 1,242,837	$ 506,832

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024

	District Court	Fair Grounds	Indigent	Junior College
Assets				
Cash and Investments	$ 219,487	$ -	$ 531,553	$ 19,990
Receivables, Net:				
Taxes	3,213	167	4,048	-
Total Assets	$ 222,700	$ 167	$ 535,601	$ 19,990
Liabilities				
Internal Balances	$ -	$ 154	$ -	$ -
Warrants Payable	6,906	-	6,246	-
Total Liabilities	6,906	154	6,246	-
Deferred Inflows				
Unearned Revenue - Property Taxes	3,007	888	3,792	-
Total Deferred Inflows	3,007	888	3,792	-
Fund Balances				
Restricted	212,787	-	525,563	19,990
Unassigned	-	(875)	-	-
Total Fund Balances	212,787	(875)	525,563	19,990
Total Liabilities, Deferred Inflows and Fund Balances	$ 222,700	$ 167	$ 535,601	$ 19,990

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Preventive Health	Revaluation	Solid Waste	Tort
Assets				
Cash and Investments	$ 24,148	$ 177,252	$ 2,030	$ 2,776
Receivables, Net:				
Taxes	985	7,156	-	2,696
Total Assets	$ 25,133	$ 184,408	$ 2,030	$ 5,472
Liabilities				
Warrants Payable	$ -	$ 4,736	$ -	$ -
Total Liabilities	-	4,736	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	962	6,728	-	2,541
Total Deferred Inflows	962	6,728	-	2,541
Fund Balances				
Restricted	24,171	172,944	2,030	2,931
Unassigned	-	-	-	-
Total Fund Balances	24,171	172,944	2,030	2,931
Total Liabilities, Deferred Inflows, and Fund Balances	$ 25,133	$ 184,408	$ 2,030	$ 5,472

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Weeds	Vessel	Sheriff's Grants	SRBA Funds
Assets				
Cash and Investments	$ 84,064	$ 14,312	$ -	$ 5,843
Receivables, Net:				
Taxes	1,474	-	-	-
Total Assets	$ 85,538	$ 14,312	$ -	$ 5,843
Liabilities				
Internal Balances	$ -	$ -	$ 8,409	$ -
Warrants Payable	150	-	-	-
Total Liabilities	150	-	8,409	-
Deferred Inflows				
Unearned Revenue - Property Taxes	1,376	-	-	-
Total Deferred Inflows	1,376	-	-	-
Fund Balances				
Restricted	84,012	14,312	-	5,843
Unassigned	-	-	(8,409)	-
Total Fund Balances	84,012	14,312	(8,409)	5,843
Total Liabilities, Deferred Inflows, and Fund Balances	$ 85,538	$ 14,312	$ -	$ 5,843

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Grants	Taylor Grazing	Narcotics Enforcement	Juvenile Justice
Assets				
Cash and Investments	$ -	$ 2,986	$ 85	$ 12,036
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ -	$ 2,986	$ 85	$ 12,036
Liabilities				
Internal Balances	$ 68,941	$ -	$ -	$ -
Warrants Payable	221	-	-	1,569
Total Liabilities	69,162	-	-	1,569
Deferred Inflows				
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	-	2,986	85	10,467
Unassigned	(69,162)	-	-	-
Total Fund Balances	(69,162)	2,986	85	10,467
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ 2,986	$ 85	$ 12,036

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	County Election	Unclaimed Property Trust	Court Facilities	Public Safety Communication
Assets				
Cash and Investments	$ 219,769	$ 29,174	$ 30,100	$ 320,615
Total Assets	$ 219,769	$ 29,174	$ 30,100	$ 320,615
Liabilities				
Warrants Payable	$ 3,135	$ -	$ -	$ 1,800
Total Liabilities	3,135	-	-	1,800
Deferred Inflows				
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	216,634	29,174	30,100	318,815
Total Fund Balances	216,634	29,174	30,100	318,815
Total Liabilities, Deferred Inflows, and Fund Balances	$ 219,769	$ 29,174	$ 30,100	$ 320,615

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Court Trust	Sheriff's Trust	K-9 Trust	Drug Task Force
Assets				
Cash and Investments	$ 46,197	$ 3,661	$ 10,809	$ 3,351
Total Assets	$ 46,197	$ 3,661	$ 10,809	$ 3,351
Liabilities				
Warrants Payable	$ 848	$ -	$ 140	$ -
Total Liabilities	848	-	140	-
Deferred Inflows				
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	45,349	3,661	10,669	3,351
Total Fund Balances	45,349	3,661	10,669	3,351
Total Liabilities, Deferred Inflows, and Fund Balances	$ 46,197	$ 3,661	$ 10,809	$ 3,351

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Dare Contribut	Waterways Donations	Public Administration	Public Defender
Assets				
Cash and Investments	$ 1,689	$ 2,837	$ 861	$ -
Total Assets	$ 1,689	$ 2,837	$ 861	$ -
Liabilities				
Total Liabilities	-	-	-	-
Deferred Inflows				
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	1,689	2,837	861	-
Total Fund Balances	1,689	2,837	861	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 1,689	$ 2,837	$ 861	$ -

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Kamiah Prosecution	Kamiah Vehicle	American Rescue Plan	IPSCC Phase 2
Assets				
Cash and Investments	$ 28,000	$ 25,000	$ -	$ -
Total Assets	$ 28,000	$ 25,000	$ -	$ -
Liabilities				
Total Liabilities	-	-	-	-
Deferred Inflows				
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	28,000	25,000	-	-
Total Fund Balances	28,000	25,000	-	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 28,000	$ 25,000	$ -	$ -

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024
(continued)

	Misc. Unforeseen	IPSCC Phase 4	Total
Assets			
Cash and Investments	$ 7,496	$ 55,785	$ 1,881,906
Receivables, Net:			
Taxes	-	-	19,739
Total Assets	$ 7,496	$ 55,785	$ 1,901,645
Liabilities			
Internal Balances	$ -	$ -	$ 77,504
Warrants Payable	-	16,054	41,805
Total Liabilities	-	16,054	119,309
Deferred Inflows			
Unearned Revenue - Property Taxes	-	-	19,294
Total Deferred Inflows	-	-	19,294
Fund Balances			
Restricted	-	39,731	1,833,992
Unassigned	7,496	-	(70,950)
Total Fund Balances	7,496	39,731	1,763,042
Total Liabilities, Deferred Inflows, and Fund Balances	$ 7,496	$ 55,785	$ 1,901,645

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024

	District Court	Fair Grounds	Indigent	Junior College
Revenues				
Taxes	$ 60,627	$ 195	$ 10,136	$ -
Charges for Services	33,755	-	77,109	-
Other Income	2,683	-	-	-
Total Revenues	97,065	195	87,245	-
Expenditures				
Current:				
Salaries	33,477	-	59,226	-
Benefits	16,306	-	3,760	-
Operating Expenses	24,441	-	31,686	-
Total Expenses	74,224	-	94,672	-
Excess (Deficiency) of Revenues Over Expenditures	22,841	195	(7,427)	-
Net Change in Fund Balances	22,841	195	(7,427)	-
Fund Balances, Beginning	189,946	(1,070)	532,990	19,990
Fund Balances, Ending	$ 212,787	$ (875)	$ 525,563	$ 19,990

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Preventive Health	Revaluation	Solid Waste	Tort
Revenues				
Taxes	$ 58,683	$ 160,845	$ -	$ 59,209
Intergovernmental	575	-	-	-
Other Income	35,524	1,527	-	560
Total Revenues	94,782	162,372	-	59,769
Expenditures				
Current:				
Salaries	-	72,214	-	-
Benefits	-	41,959	-	-
Operating Expenses	57,829	16,134	-	58,053
Total Expenses	57,829	130,307	-	58,053
Excess (Deficiency) of Revenues Over Expenditures	36,953	32,065	-	1,716
Net Change in Fund Balances	36,953	32,065	-	1,716
Fund Balances, Beginning	(12,782)	140,879	2,030	1,215
Fund Balances, Ending	$ 24,171	$ 172,944	$ 2,030	$ 2,931

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Weeds	Vessel	Sheriff's Grants	SRBA Funds
Revenues				
Taxes	$ 38,173	$ -	$ -	$ -
Intergovernmental	-	3,415	-	-
Charges for Services	357	-	-	-
Total Revenues	38,530	3,415	-	-
Expenditures				
Current:				
Salaries	8,582	-	-	-
Benefits	1,721	-	-	-
Operating Expenses	2,353	660	-	-
Total Expenses	12,656	660	-	-
Excess (Deficiency) of Revenues Over Expenditures	25,874	2,755	-	-
Net Change in Fund Balances	25,874	2,755	-	-
Fund Balances, Beginning	58,138	11,557	(8,409)	5,843
Fund Balances, Ending	$ 84,012	$ 14,312	$ (8,409)	$ 5,843

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Grants	Taylor Grazing	Narcotics Enforcement	Juvenile Justice
Revenues				
Charges for Services	$ -	$ 80	$ -	$ 1,828
Total Revenues	-	80	-	1,828
Expenditures				
Current:				
Benefits	308	-	-	-
Operating Expenses	4,691	-	-	2,194
Total Expenses	4,999	-	-	2,194
Excess (Deficiency) of Revenues Over Expenditures	(4,999)	80	-	(366)
Net Change in Fund Balances	(4,999)	80	-	(366)
Fund Balances, Beginning	(64,163)	2,906	85	10,833
Fund Balances, Ending	$ (69,162)	$ 2,986	$ 85	$ 10,467

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	County Election	Unclaimed Property Trust	Court Facilitites	Public Safety Communication
Revenues				
Intergovernmental	$ 56,821	$ -	$ -	$ -
Other Income	3,301	28,776	941	68,793
Total Revenues	60,122	28,776	941	68,793
Expenditures				
Current:				
Salaries	16,319	-	-	-
Benefits	12,511	-	-	-
Operating Expenses	7,982	-	3,573	59,138
Total Expenses	36,812	-	3,573	59,138
Excess (Deficiency) of Revenues Over Expenditures	23,310	28,776	(2,632)	9,655
Net Change in Fund Balances	23,310	28,776	(2,632)	9,655
Fund Balances, Beginning	193,324	398	32,732	309,160
Fund Balances, Ending	$ 216,634	$ 29,174	$ 30,100	$ 318,815

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Court Trust	Sheriff's Trust	K-9 Trust	Drug Task Force
Revenues				
Other Income	$ 149,503	$ 21,582	$ (499)	$ -
Total Revenues	149,503	21,582	(499)	-
Expenditures				
Current:				
Operating Expenses	122,167	17,891	-	-
Total Expenses	122,167	17,891	-	-
Excess (Deficiency) of Revenues Over Expenditures	27,336	3,691	(499)	-
Net Change in Fund Balances	27,336	3,691	(499)	-
Fund Balances, Beginning	18,013	(30)	11,168	3,351
Fund Balances, Ending	$ 45,349	$ 3,661	$ 10,669	$ 3,351

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Dare Contributions	Waterways Donations	Public Administration	Public Defender
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Current:				
Operating Expenses	$ 421	$ -	$ -	$ -
Capital Outlay	-	-	-	-
Trust Funds	-	-	-	-
Total Expenses	421	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(421)	-	-	-
Net Change in Fund Balances	(421)	-	-	-
Fund Balances, Beginning	2,110	2,837	861	-
Fund Balances, Ending	$ 1,689	$ 2,837	$ 861	$ -

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Kamiah Prosecution	Kamiah Vehicle	American Rescue Plan	IPSCC Phase 2
Revenues				
Other Income	$ -	$ 12,000	$ -	$ -
Total Revenues	-	12,000	-	-
Expenditures				
Current:				
Operating Expenses	12,000	12,000	-	70,844
Total Expenses	12,000	12,000	-	70,844
Excess (Deficiency) of Revenues Over Expenditures	(12,000)	-	-	(70,844)
Other Financing Sources (Uses)				
Transfers Out	-	-	(647,444)	-
Total Other Financing Sources (Uses)	-	-	(647,444)	-
Net Change in Fund Balances	(12,000)	-	(647,444)	(70,844)
Fund Balances, Beginning	40,000	25,000	647,444	70,844
Fund Balances, Ending	$ 28,000	$ 25,000	$ -	$ -

Lewis County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2024
(continued)

	Misc Unforeseen	IPSCC Phase 4	Total
Revenues			
Taxes	$ -	$ -	$ 387,868
Intergovernmental	-	-	60,811
Charges for Services	-	-	113,129
Other Income	7,496	39,731	371,918
Total Revenues	7,496	39,731	933,726
Expenditures			
Current:			
Salaries	-	-	189,818
Benefits	-	-	76,565
Operating Expenses	-	-	504,057
Total Expenses	-	-	770,440
Excess (Deficiency) of Revenues Over Expenditures	7,496	39,731	163,286
Other Financing Sources (Uses)			
Transfers Out	-	-	(647,444)
Total Other Financing Sources (Uses)	-	-	(647,444)
Net Change in Fund Balances	7,496	39,731	(484,158)
Fund Balances, Beginning	-	-	2,247,200
Fund Balances, Ending	$ 7,496	$ 39,731	$ 1,763,042

Lewis County, Idaho
Combining Statement of Fiduciary Net Assets - Custodial Funds
September 30, 2024

	Custodial Funds		
	Held for Other Governments	Taxing Districts Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 169,356	$ 19,775	$ 189,131
Property Taxes Receivable	-	146,352	146,352
Total Assets	169,356	166,127	335,483
Liabilities			
Warrants and Accounts Payable	-	21,968	21,968
Total Liabilities	-	21,968	21,968
Net Position			
Restricted for:			
Individuals, Organizations, or Other Governments	169,356	144,159	313,515
Total Net Position	$ 169,356	$ 144,159	$ 313,515

Lewis County, Idaho
Combining Statement of Changes in Fiduciary Net Assets - Custodial Funds
For the Year Ended September 30, 2024

	Custodial Funds		
	Held for Other Governments	Taxing Districts Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 5,166,761	$ -	$ 5,166,761
Property taxes collected for other governments	-	3,051,648	3,051,650
Total Additions	5,166,761	3,051,648	8,218,411
Deductions:			
Fees distributed to other governments	5,202,767	-	5,202,767
Taxes distributed to other governments	-	3,093,707	3,093,707
Total Deductions	5,202,767	3,093,707	8,296,474
Change in Net Position	(36,006)	(42,059)	(78,063)
Net Position - Beginning	205,362	186,217	391,579
Net Position - Ending	$ 169,356	$ 144,158	$ 313,516

FEDERAL REPORTS

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Commissioners
Lewis County, Idaho
Nezperce, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis County, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Lewis County, Idaho's basic financial statements, and have issued our report thereon dated April 28, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lewis 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 Lewis County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Lewis 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lewis 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*.

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.

Zwygart John & Associates, CPAs, PLLC

Nampa, Idaho
April 28, 2025