CITY OF LEWISTON, IDAHO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Prepared by:
City of Lewiston
Finance Department

CITY OF LEWISTON, IDAHO

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

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February 19, 2025

Honorable Lewiston City Council and
Citizens of the City of Lewiston:

I am pleased to submit the City of Lewiston's (City) Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2024 (FY24). The ACFR is a product of the cooperative effort of Presnell Gage, PLLC, the City's independent auditor, the City's finance team, and other City department personnel. Responsibility for the accuracy of the data, including all disclosures, rests with the City. The information is presented in a manner to fairly set forth the financial position and results of operations of the City. Also, the ACFR provides members of the Lewiston City Council and citizens with a complete picture of the City's financial conditions including financial statements, supplemental information, tables, and disclosures.

This year represents the twenty-third year following the General Accounting Standards Board (GASB) accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). The GASB standards are recognized as authoritative by state and local governments. GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, and others who use financial reports. GASB may require governments to retain some of the information they currently report, such as revenues, expenditures and fund balances, but also require them to reach beyond the familiar to new and different information to improve transparency, accountability and decision making, such as expanded financial disclosures, performance and outcome-based reporting, and non-financial data, such as infrastructure conditions, risk assessments or economic trends.

For example, GASB Statement No. 34 implements changes within the financial statements to include a full accounting of all streets, bridges, and infrastructure and the corresponding depreciation of these assets. The financials also report on a citywide net asset basis and include reconciliations from the net assets to balance sheet and from the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities.

GASB Statement No. 89 requires that interest costs incurred before the end of construction be recognized as an expense in the period in which the costs are incurred for financial statements prepared using an economic resources management focus, and as a result, interest costs are not included in the historical cost of a capital asset reported in a business type activity or enterprise fund.

The City fully supports the mission of GASB to establish and improve financial accounting and reporting standards by governments.

In addition, the City's finance team is knowledgeable about the transactions, events, and conditions that are reflected in the financial report and of the fiscal policies that govern the City's operations. They are required to share their insights in the Management's Discussion and Analysis (referred to as MD&A) by giving readers an objective and easily readable analysis of the City's financial performance for the fiscal year. This analysis provides readers with the information they need to assess whether the City's financial position has improved or deteriorated because of the fiscal year's operations. The MD&A immediately follows the Independent Auditor's Report.

The City is required to undergo an annual single audit in conformity with the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and the auditors' report on the internal control structure and compliance with applicable laws and regulations, is included in the Single Audit Section of this report.

This report has been prepared in accordance with Title 50 of the Idaho Code and other appropriate state statutes and city codes and follows the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada.

CITY PROFILE

The City of Lewiston is located on the western central border of Idaho, approximately 270 miles north of Boise, Idaho, and 110 miles south of Spokane, Washington. Lewiston is the county seat of Nez Perce County and serves as a regional hub and trade area for over 150,000 people living within an hour's drive. Lewiston is home to the Lewiston/Nez Perce County Regional Airport with connections to the rest of the world. Lewiston is also home to the Port of Lewiston, the most inland port on the west coast located 465 miles upriver from the Pacific Ocean.

The U.S. Census Bureau estimates Lewiston's population at 34,836 (2023). The metropolitan area population is approximately double Lewiston's population and the unemployment rate for the Lewiston, Idaho-Washington state metropolitan statistical area (MSA) in 2023 was 3.0 percent.

The City of Lewiston is slowly transitioning from a natural resource-based economy to a more diversified economy that includes expanding manufacturing sectors, tourism, high technology services, and health care. Clearwater Paper, one of the largest employers in the region, is a paperboard manufacturer. The Sofidel Group, also one of the largest employers, is a leading global manufacturer of paper for hygienic and household use. Other large employers include Federal Cartridge Company, Schweitzer Engineering Laboratories, and Lewis-Clark State College. Lewiston is also home to custom aluminum recreation and commercial jet boat manufacturers and riverboat cruises and many other outdoor recreation opportunities with a fascinating history.

The City of Lewiston is considered a large employer in the region providing municipal government services. The City has an outstanding team offering a range of general funded services including police and fire, road construction, traffic control, parks and recreation with a municipal golf course, cemetery, library, planning and zoning, and general administration. In addition, the City offers enterprise funded services including water, sewer, storm water, and sanitation.

CITY GOVERNMENT

The City of Lewiston operates under a non-partisan mayor-council form of government established under Idaho law and is the default form of city government. The mayor and council members are elected at large by the citizens. Under this form of government, the mayor is elected to a four-year term and is the chief administrative official of the City. The mayor's administrative authority can be impacted by the policies and budgets passed by the council.

The legislative authority of the City is vested with the council members consisting of six members with half of its members up for election at the general city election in November of each odd-numbered year. The council's legislative authority to pass an ordinance can be impacted if the mayor vetoes the ordinance or is not interested in overseeing its implementation and enforcement.

The healthy balance of power that exists between the mayor and the council helps to ensure that the best decisions are being made to serve the citizens of the City. In addition, the mayor and council are supported in their elected positions by the talents and contributions from various volunteer advisory commissions, boards, and task forces appointed by the mayor and confirmed by the council.

A top concern of businesses including local units of government is labor. The council as the general policy makers have adopted a compensation plan for city employees that cannot be superseded by the mayor. The goal of the plan is to fund a competitive employee compensation and benefit package that will attract qualified applicants, promote and retain employees who make a commitment to public service excellence, motivate employees to maintain high standards of productivity, and reward employees for outstanding performance. Annually, all employees are eligible to receive a merit increase plus a minimum cost of living adjustment under the compensation plan.

MAJOR INITIATIVES

For the Year: In preparing the FY24 budget, the City of Lewiston identified several major objectives designed to meet citizens' needs for service and to safeguard the environment in conformity with applicable federal and state standards.

Major initiatives during FY24 included:

- Adopted a budget for fiscal year 2025 (FY25) maintaining the tax base to help reduce the tax burden of our citizens experiencing significant increases to the assessed values of their residential properties.

- Commenced negotiations on a new collective bargaining agreement with the IAFF union for three years, effective October 1, 2024, including a new pay scale aligned with the current market and a minimum of 1% to a maximum of 2.5% cost of living adjustment in fiscal years 2026 (FY26) and 2027 (FY27). All other City employees received COLA increases of 2.5% in FY25.

- The City's Employee Benefit Plan Trust did not increase health premium for FY25.

- Completed a new Comprehensive Plan, Envision Lewiston 2044. This Plan was nineteen months in the making, consisting of input from thousands of citizens and hundreds of hours of effort. It was guided by a twenty-six-member steering committee consisting of the Mayor, members of City Council, members of the Planning and Zoning Commission, and a cross section of citizen stakeholder groups. This Plan will guide the growth of the city for the next twenty years.

- The City was a recipient of American Rescue Plan Act (ARPA) funds for a total award of $5.7 million. The City is using these funds to invest in water infrastructure in the downtown area. The project began in FY23 and is planned to be completed by the end of FY25.

- The City received loans through the state of Idaho Department of Environmental Quality's (DEQ) revolving fund program for facility design and construction of both the City's wastewater treatment facility ($29,181,000) and drinking water facility ($42,000,000). Both loans were approved in fiscal year 2019 (FY19) and both projects began in fiscal year 2020 (FY20). The wastewater treatment facility was completed in FY23 fully utilizing the $29,181,000 of DEQ funding. By the end of FY23, the first debt payment was made with $28,289,724 still outstanding and scheduled to be repaid by the end of Fiscal Year 2038 (FY38). The drinking water facility was completed in FY24 utilizing $40,774,948 of the DEQ funding. The first debt payment was scheduled to be early in FY25.

- In FY24 the City began Phase I of a downtown improvement project, which will include the reconstruction of the streets, traffic revisions and replacement of aged underground infrastructure to include water lines, sewer lines and stormwater lines. The City is hopeful votes will approve a general obligation bond to fund the remaining phases of the project and if successful the City will be able to utilize property tax dollars already in the tax base that are allocated towards Capital Transportation.

FINANCIAL INFORMATION

The Finance Director of the City of Lewiston is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

The City believes that the internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Single Audit: As a recipient of federal, state and county financial assistance, the City is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

As a part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations.

Independent Audit: Idaho State statutes require an annual audit by independent certified public accountants. The accounting firm of Presnell Gage, PLLC was selected to perform the audit by the City Council. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of Uniform Guidance and GASB No. 34. The auditors' report on the basic financial statements, and combining and individual fund statements and schedules is included in the financial sections of this report. The auditors' report related specifically to the single audit is included in the Single Audit Section.

Internal and Budgetary Control: The City's annual budget is a written financial plan establishing the level of service which will be provided to the citizens of the community and allocating the necessary funds needed to perform the services. The fiscal year for each city in the state of Idaho commences on the first day of October as required by Idaho Code Section 50-1001. The budget is adopted in accordance with Idaho Code Section 50-1002. The Mayor is responsible for budget formulation and presentation to the City Council for approval and adoption. The budget reflects the funding priorities of the City Council. Revenue sources for each fund are identified and estimates made for the new fiscal year.

The budget is used as a policy document, financial plan, operations guide and a communications device. A budget guide is developed annually to assist the public in its review of the proposed budget prior to and during the public hearing process.

The City of Lewiston exercises budget control through a variety of procedures such as accounts payable and receivable, the purchasing policy and monthly expenditure reviews. The objective of these budgetary controls is to ensure compliance with revenue and expenditure levels authorized by the annual budget as approved by the City Council.

The City's accounting software contains strong internal controls including electronic approvals, notifications and an audit trail for all transactions. The Mayor, department directors and managers monitor revenues and expenditures monthly. Individual department managers are held responsible for management of the functions within their department. The budget is further monitored by the finance department. The statements and schedules included in the financial sections of this report document the City's success in providing sound financial management.

The notes included in the financial section of this report are an integral part of required disclosures and should be read in conjunction with the report. The Summary of Significant Accounting Policies discloses all matters relating to the financial position of the City.

The City's general government functions are accounted for on a modified accrual basis, with revenue recorded when measurable and available, and expenditures recorded when the services or goods are received, and the liabilities incurred. The accrual basis of accounting is utilized for proprietary funds and pension and nonexpendable trust funds.

The diverse nature of governmental operations and the necessity of ensuring legal compliance preclude recording and summarizing all governmental financial transactions in a single audit entity. Therefore, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is accounted for in a separate fund.

A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or fund balances, and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Debt Administration: The City may use tax and revenue anticipation notes to meet short-term operational needs, however it has not done so for over 19 years. The notes, secured by the current year's property tax levy, are determined by the levy as to the amount that can be issued and are retired by fiscal year end, thereby showing no liability on the financial statements.

The City does not have any general obligation debt that is funded by tax levies. The City utilizes tax increment financing through the Urban Renewal Agency with the first year's activity beginning in fiscal year 2008 (FY08). Local Improvement Districts (LIDs) are also utilized when appropriate to finance infrastructure. Special assessment bonds were last issued in FY08 and were retired in fiscal year 2014 (FY14).

City voters overwhelmingly approved the passage of debt to fund much-needed improvements to both the drinking water and wastewater treatment facilities. Proceeds from the Department of Environmental Quality (DEQ) State Revolving Loan Program are funding the projects at a combined total of approximately $71 million, $42 million for water and $29 million for wastewater. The improvements to the wastewater facility were completed in FY23 and the first debt payment was made. The water facility improvements were completed in FY24 with the first payment scheduled to be made in FY25. (See MD&A section for additional details).

ECONOMIC OVERVIEW

In FY24, a total of $77,807,811 in construction took place, which is an increase of $6,448,689 from the fiscal year of 2023 (FY23)'s total construction of $71,359,122. The City of Lewiston saw an increase in dwelling units for FY24 with a total of 94 dwelling units, compared to the 62 dwelling units in FY23. The first quarter of FY24 has a total of $20,945,038 in construction valuation, compared to FY23's first quarter construction valuation total of $7,364,132.

A total of 2,138 business licenses were issued, bringing in $306,350 in revenues for FY24. The state of Idaho continued to experience home price appreciation that led the nation through the third quarter of 2023 according to the National Association of Realtors. Lewiston home values followed the same trend and residential property taxes continued to increase as well.

The Idaho Legislature passed legislation to provide local property tax relief, addressing one of the top priorities that Idahoans have identified in recent years. Relief will be provided to homeowners who qualify for a home-owner exemption; school district bond issues and supplemental levies and future facility needs; and using state budget surpluses to provide additional property tax relief to all property owners. Statewide property taxes decreased in the calendar year 2023 for only the third time in the past twenty years. Cities are the single largest class of property tax expenditures in the state.

The goal of the total compensation system for City employees is to fund a competitive employee compensation and benefit package that will attract all qualified applicants to the workforce; retain employees who have a commitment to public service excellence; motivate employees to maintain high standards for productivity; and reward employees for outstanding performance. Annually, the City of Lewiston provides a merit increase and a minimum cost of living adjustment for all of its employees.

The City of Lewiston participates in the Public Employee Retirement System (PERSI) of Idaho. As a defined benefit plan, employer and employee contributions are required for all employees that are PERSI eligible. PERSI contribution rates vary over time. However, year-over-year employer rate increases for general members and public safety members present new budget challenges for the City of Lewiston. Regardless, the mission of PERSI is to provide members and their beneficiaries with reliable, secure, long-term retirement, survivor, and disability benefits as specified by state law.

The City of Lewiston continues to capitalize on opportunities that lessen the tax burden on rate payers. With federal rate increases, the most aggressive in decades, the City of Lewiston has taken steps to ensure all idle funds have been invested in accounts structured to respond to the rate increases and to provide additional revenues. The City has also passed a budget with no increase in property taxes for

three consecutive years and continue to utilize general fund reserves for one time funding needs, taking that burden off tax payers.

Lewiston's assessed market value has risen, mirroring trends across Idaho. The City carefully designs its budget systems to enhance resilience by incorporating protective buffers, ensuring reliable service delivery through economic fluctuations, and seizing opportunities in uncertain times. As costs continue to rise, the City remains focused on key priorities such as implementing, maintaining, and upgrading information management systems, developing workforce strategies, expanding talent pipelines, and building academic partnerships.

AWARDS AND ACKNOWLEDGEMENTS

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lewiston for the thirty-third consecutive year for its Annual Comprehensive Financial Report for the fiscal years 1990 through 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of local government financial reports.

To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. The financial report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City believes that our current report continues to conform to the Certificate of Achievement program requirements and the report will be submitted to GFOA to determine its eligibility on an annual basis.

Acknowledgements: The Annual Comprehensive Financial Report is made possible by the professional services of the City of Lewiston Finance team.

Lastly, I would like to thank the City Council and all the departments for their leadership and commitment to professionalism and the creation of a civil and cooperative environment for the citizens of Lewiston. Without their support the accomplishments of FY24 would not have been possible.

Respectfully,



Daniel G. Johnson
Mayor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Lewiston
Idaho

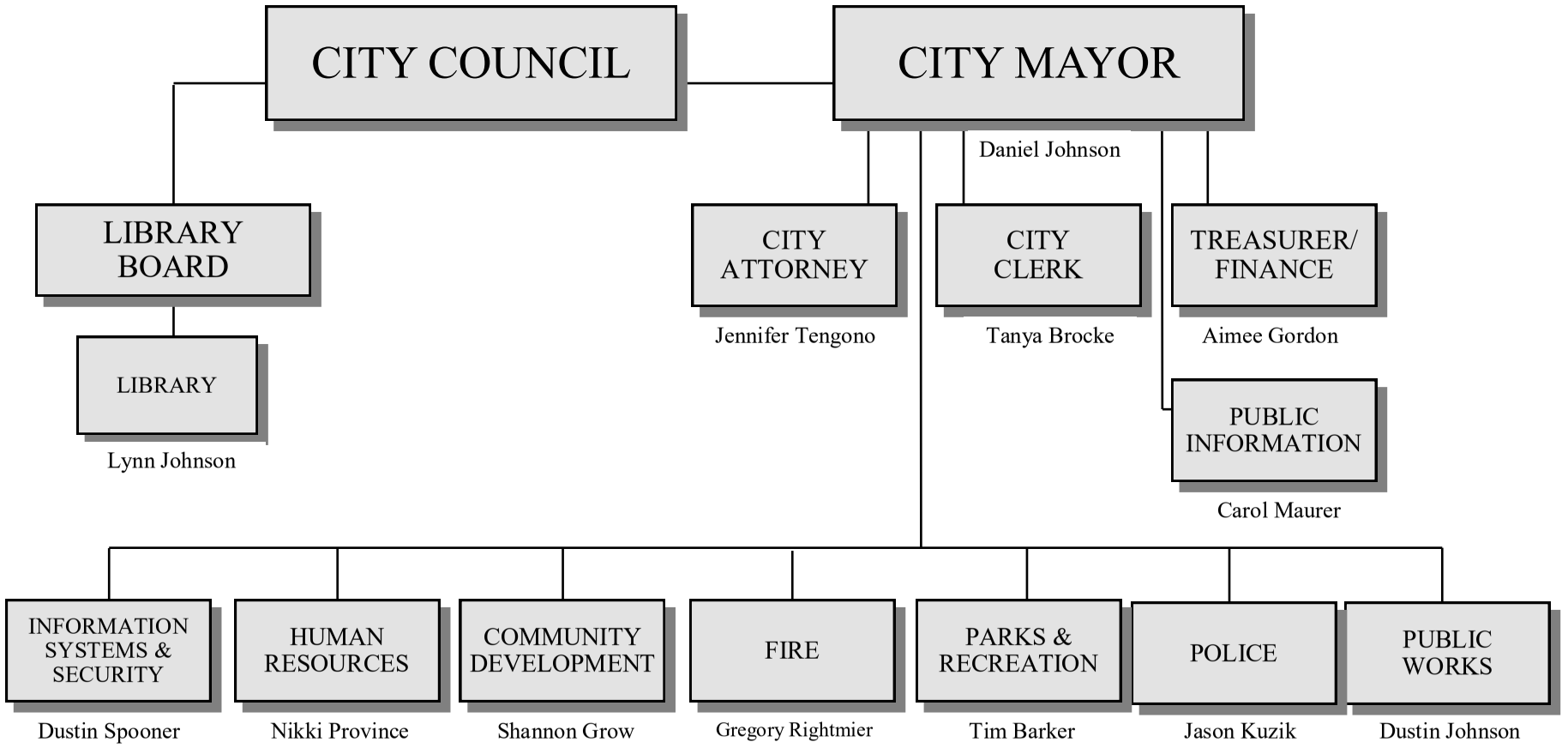
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

CITY OF LEWISTON
ORGANIZATIONAL CHART



CITY OF LEWISTON
CITY OFFICIALS

SEPTEMBER 30, 2024

MAYOR

Daniel Johnson

COUNCIL

Council President
Hannah Liedkie

Jim Kleeburg

Kassee Forsmann

Kathy Schroeder

Jessica Klein

John Spickelmire

ADVISORY BOARDS, COMMISSIONS & COMMITTEES

Cemetery/Urban Forestry Commission

Code Board of Appeals

Emergency Medical Services Advisory Board

Historic Preservation Commission

Library Board of Trustees

Parks & Recreation Advisory Commission

Business Improvement District Board

Compensation Review Committee

Planning & Zoning Commission

Youth Advisory Commission

Disability Advisory Commission

Public Works Advisory Commission

Audit Committee

INDEPENDENT AUDITOR'S REPORT

Members of City Council
City of Lewiston, Idaho
Lewiston, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lewiston, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Lewiston, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lewiston, Idaho, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lewiston, 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Lewiston, 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 City of Lewiston, 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 management's discussion and analysis, and other required supplementary information on pages 14 through 32 and 83 through 90, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2025, on our consideration of the City of Lewiston, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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* in considering the City of Lewiston, Idaho's internal control over financial reporting and compliance.



February 19, 2025
Lewiston, Idaho

CITY OF LEWISTON
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City's Annual Comprehensive Financial Report (ACFR) presents a narrative overview and analysis of financial activities for the fiscal year ended September 30, 2024 (FY24). This information supplements the letter of transmittal, which can be found on pages 1-7 of the report. We encourage readers to consider the information presented here in conjunction with the City's financial statements, which follow this section.

This discussion and analysis is presented as part of the City's ACFR and it coincides with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 34.

Financial Highlights

- At the end of the current year, the net position (total assets and deferred outflows of resources less total liabilities and deferred inflows of resources) of the City was $261,675,484. The City's net position increased by a total of $10,905,203. The amount of the increase was a decrease of $10,005,810 for governmental activities and an increase of $20,911,013 for business-type activities. At the end of the current year, the City of Lewiston's General Fund reported a total fund balance of $16,920,466. The amount of unassigned fund balance was $10,365,675. See the statistical section for fund balance details as established by GASB Statement No. 54.

- The City's capital asset balances were $237,717,546 at year-end. Capital assets are reflected to the extent that they were acquired during the year purchased.

- The City's total long-term debt decreased $30,960 during the year. Long term debt decreased by $44,076 on bonds payable for construction on utility projects and decreased by $114,850 on bonds payable related to the component unit. Compensated absences debt increased by $127,966 (governmental increased $107,900 and business activities increased $20,066).

- The City also recognized a net pension asset of $17,971,853 ($17,971,853 Governmental Activities and $0 Business Activities) as a result of overfunding Idaho Public Employee Retirement System (PERSI) and the Police Retirement Fund. PERSI is one of the best pensions in the United States.

- Deferred outflows of resources (defined pension plan) were $10,749,809 for governmental activities and $822,899 for business-type activities for a total of

$11,572,708. This was a decrease from the prior fiscal year by $5,083,027 and $546,300, respectively. Deferred inflows of resources were $3,532,834 for governmental activities and $311,334 for business-type activities, for a total of $3,844,168. This was an increase from the prior fiscal year for governmental activities of $832,853 and a decrease for business-type activities of $5,700 respectively.

For additional details on net pension liability, please refer to the notes to the financial statements (Note 4, Item D and E, Pages 70-74).

Overview of the Basic Financial Statements

This discussion and analysis serves as an introduction to the City's basic financial statements, which are comprised of the following three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the City assets and liabilities, with the difference representing net position. Over time, increases and decreases in net position may serve as an indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities shows how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some items that affect cash flows in future periods. For example, ambulance billings have been recorded and earned but not yet collected, and various payroll taxes that have been accrued but not yet paid.

The government-wide financial statements report the following types of programs or activities:

- Governmental Activities – The majority of city services are reported under this category. Taxes and intergovernmental revenues are the major revenue sources that fund activities which include general government, public safety, public works, streets, public health, public assistance, recreation, and cultural services.

- Business-type Activities – services that aim to recover costs through user charges and fees are reported under this category. The City's enterprise funds, which include water, wastewater, sanitation and stormwater are reported here.

FUND FINANCIAL STATEMENTS

The fund financial statements contain information regarding major individual funds. A fund is a fiscal and accounting entity with a balanced set of accounts. The city uses separate funds to ensure compliance with fiscal and legal requirements.

The City's funds are classified by the following three categories:

- Governmental Funds – These funds account for the same services that were previously described as governmental activities above. However, the fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. In doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet, the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. Governmental funds include the General Fund, Special Revenue Funds, Transportation Fund, Economic Development Fund, Cemetery Perpetual Care Fund and Capital Projects Fund.

- Proprietary Funds – These funds account for functions classified as business-type activities in the government-wide financial statements and the City's Internal Service Funds (Fleet Services, Information Systems and Workers Compensation) are reported within the proprietary fund section. The City's enterprise funds (a component of proprietary funds) are all considered major funds for presentation purposes.

- Fiduciary Funds – These funds report assets held in a trustee or agency capacity for others and cannot be used to support the City's programs. The Police

Retirement Fund and the City of Lewiston Employee Benefit Plan Trust are reported in this fund category using the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to employees. The report also details the Lewiston/Nez Perce County Regional Airport Pavement Condition Index (PCI) and corresponding rating and infrastructure expense model.

COMBINING FINANCIAL STATEMENTS

Combining financial statements present non-major governmental and proprietary funds. The combining statements also provide details for the fiduciary funds.

Government-wide Financial Analysis

This is the twenty-second year the City has applied GASB Statement No. 34. A comparative analysis of government-wide data is presented on the next page.

This is the third year the City has implemented GASB Statement No 87, but the City did not identify any lease contracts that require recognition under the provision of GASB Statement No. 87, resulting in no prior effect on the beginning net position for FY24.

As noted earlier, net position (total assets and deferred outflows of resources less total liabilities and deferred inflows of resources) may serve over time as a useful indicator of a government's financial position. The City of Lewiston's net position as of September 30, 2024 is $261,675,484.

Summary of Net Position
September 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current/Other assets	$60,881,247	$62,056,979	$48,346,021	$39,687,357	$109,227,268	$101,744,336
Capital Assets	102,710,073	107,885,828	135,007,473	122,473,520	237,717,546	230,359,348
Total Assets	$163,591,320	$169,942,807	$183,353,494	$162,160,877	$346,944,814	$332,103,684
Deferred Outflows of Resources	10,749,809	15,832,836	822,899	1,369,199	11,572,708	17,202,035
Total Assets and Deferred Resources	$174,341,129	$185,775,643	$184,176,393	$163,530,076	$358,517,522	$349,305,719
Current/Other Liabilities	$3,338,271	$3,947,894	$4,887,765	$3,497,563	$8,226,036	$7,445,457
Long-term Liabilities	17,639,903	19,291,837	67,131,931	68,781,129	84,771,834	88,072,966
Total Liabilities	$20,978,174	$23,239,731	$72,019,696	$72,278,692	$92,997,870	$95,518,423
Deferred Inflow of Resources	$3,532,834	$2,699,981	$311,334	$317,034	$3,844,168	$3,017,015
Net Position:						
Net Investment in Capital Assets	$102,710,073	$107,885,828	$67,732,120	$55,154,091	$170,442,193	$163,039,919
Restricted Net Position	19,098,485	16,622,714	2,895,646	2,975,362	21,994,131	19,598,076
Unrestricted Net Position	28,021,563	35,327,389	41,217,597	32,804,897	69,239,160	68,132,286
Total Net Position	$149,830,121	$159,835,931	$111,845,363	$90,934,350	$261,675,484	$250,770,281
Total Liabilities and Net Position	$174,341,129	$185,775,643	$184,176,393	$163,530,076	$358,517,522	$349,305,719

As noted above, the city's total net position consists of the following three components:

- Investment in capital assets, which include city infrastructure
- Restricted net position
- Unrestricted net position

Additional discussion is provided for each asset category.

CAPITAL ASSETS, NET OF RELATED DEBT

The largest portion of the net position ($170,442,193) represents its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this

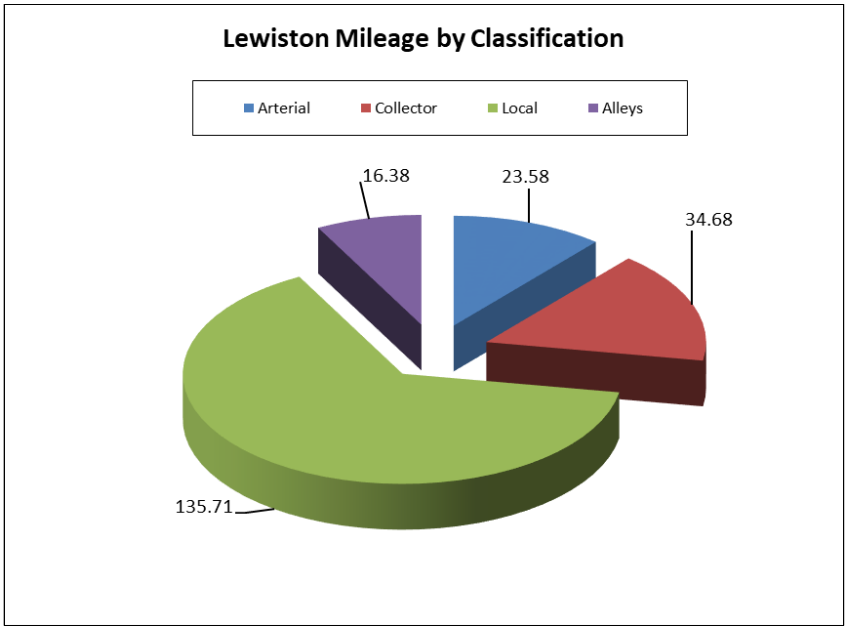
debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City began to capitalize newly acquired infrastructure assets during fiscal year 2003 (FY03) in accordance with GASB Statement No. 34. GASB Statement No. 34 provides a maximum period of four years for the City to identify and report infrastructure assets acquired before July 1, 2002, in the basic financial statements. The City was able to complete full disclosure of infrastructure during fiscal year 2004 (FY04).

TRANSPORTATION ASSETS

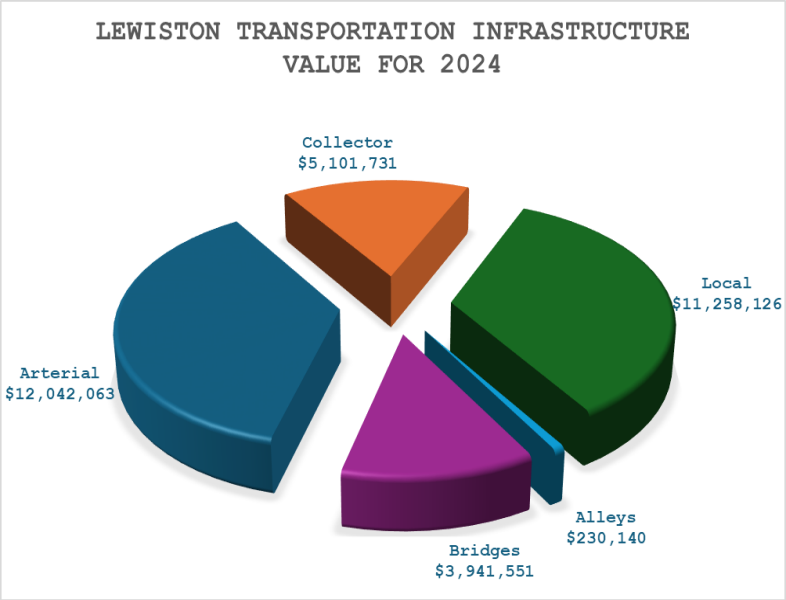
This section details the depreciated value of roads, alleys, and bridges the City of Lewiston is currently charged with maintaining. Depreciated values represent only the structures listed previously and do not include values for traffic control devices, illumination, sidewalks, or storm water drainage systems.

Since 1861, the City of Lewiston's transportation infrastructure system has grown to cover 210.35 miles and cost an estimated $71,404,000 to build. If the same infrastructure had to be replaced today it could cost as much as $242,550,000 to construct.



The infrastructure system depreciated in value to $32,574,000 during 2024, down $1,952,000 from 2023. During the FY24 maintenance season, 21.45 miles of the system received some form of preservation treatment designed to extend the life of the infrastructure. In FY23 the decision was made to address one of the most traveled roads in the network. Twenty-First Street was selected for a new surface treatment, with over five lane miles receiving a preservation treatment designed to extend the life of the

infrastructure. After a delay in FY23, the 21st Street project was constructed and completed in FY24, with an added infrastructure value of $2,142,000. Other routine maintenance was performed to roads and alleys with a value of $1,291,000. The City's investment in our transportation infrastructure is paid for through public funds. Expenses for these projects are to be capitalized under GASB 34 guidelines and when added to the value of Lewiston's transportation infrastructure system, adjusts the total value back to $32,574,000 for 2024.



A breakdown of capitalization and depreciation activity for FY24 is as follows:

	Values	
Depreciation		
Asset Value 2023	$	31,093,000
Depreciation 2023 to 2024	$	(1,952,000)
Capitalization		
FY24 Preservation Treatment Value	$	3,433,000
FY24 New Construction Value	$	-
2024 Asset Value	$	32,574,000

Conclusion

Legislative gas tax and new property tax monies have increased by approximately $1,000,000 since FY22 and have been allocated towards street preservation. Overall funding continues to lag based on need. Actions and plans are underway to fund street preservation in such a way that improves the condition of Lewiston's roads.

The prognosis for FY25 is that infrastructure values will continue to decline with only preservation funding as the sole investment into the system. From a condition standpoint, the transportation network will once again experience further deterioration of road surface conditions particularly on major streets due to insufficient funding. It should be noted that the city's pavement management software predicts this trend as well.

Preservation of the transportation infrastructure is one of the highest priorities for the Public Works Department, and a continued effort will be made to fund both the Street Preservation and Residential Cold Mix Overlay programs to preserve infrastructure improvements already completed. City staff will continue to recommend an increase in funding annually to cover inflation of liquid asphalt, aggregate and fuel prices.

Lewiston's City Council dedicated additional funding in FY24 towards the reconstruction of city roads and/or to fund a bond for major street reconstruction projects. Investments into reconstruction and continued funding of the preservation program will greatly aid in turning away from the current trend of delayed maintenance and improve overall road conditions.

WATER AND WASTEWATER ASSETS

The Water and Wastewater Master Plans guide the City's infrastructure improvements. These plans evaluate the existing condition of our major infrastructure facilities and their ability to reliably and safely serve our existing customers, as well as evaluate anticipated future growth. The Wastewater Master Plan has been scheduled to be updated in FY25, with the Water Master Plan scheduled for updates in FY26. The Wastewater Department has successfully completed all Phase 1 and Phase 2 improvements as outlined in the previous master plan. In FY25, construction on Phase 3 projects will begin, which includes the installation of a new headworks facility and upgrades to the administration building.

Previous studies determined that the Wastewater Treatment Plant, originally built in 1958, had 70% of its components beyond their useful life. Those studies also showed that the Water Treatment Plant, originally built in 1924, had 76% of its components beyond their useful life. After securing two State Revolving Loans from the Idaho Department of Environmental Quality (IDEQ), the construction of a new Wastewater Treatment Plant and a Water Treatment Plant began. The City was awarded a $42 million loan with 1.625% interest over a 25-year term for the water treatment plant, and a $29 million loan with a 1.26% interest rate over a 15-year term for the wastewater treatment plant. The annual payments for these loans are paid with established utility fees and are not funded by property tax dollars. In addition to great loan terms, the City of Lewiston received $880,867 in principal reduction for its water projects from IDEQ and a $1 million grant from the Army Corp of Engineers for its water treatment plant raw water intake project, further reducing the expense to our community.

In May 2021, the City received American Rescue Plan Act (ARPA) funds in the amount of approximately $5.7 million. These funds are dedicated to necessary water improvements (Resolution 2021-43), as described in the "City of Lewiston 2021 Water System Facility Planning Study: Downtown Corridor, 21st Street Booster Station." This is a phased project, with Projects 1 and 2 marked complete in FY24 for $2.4 million. The remaining Projects 3, 4 and 5 will be completed by the end of December 2026. In addition to the direct funds received from ARPA, the City also secured ARPA funds in the amount of $7.3 million by applying for available funds through the Department of Environmental Quality (DEQ). These funds have been dedicated to the design and construction of the City's raw water intake project.

Construction for the Water and Wastewater Treatment Plants have been completed and both loans have been closed out with the first Wastewater payment made in August 2023 and the first Water payment made in October 2024. Water distribution systems are being continually updated and other water improvements such as the Community Drive reservoir and a rebuild of the High Reservoir were also completed in 2023. The Wastewater Collections system will undergo annual pipeline replacements based on assessments made using NASSCO scoring from CCTV inspections.

RESTRICTED NET POSITION

The City's restricted net position at year-end was $21,994,131. Asset restrictions are primarily due to external restrictions imposed by State legislation, intergovernmental capital project funds and to recognize pension assets in accordance to GASB Statement No. 68. Net position related to various separate legal entities included in the basic financial statements is also generally restricted because their funding sources require that funds be used for specific purposes.

UNRESTRICTED NET POSITION

The City's unrestricted net position is $69,239,160. Both governmental and business-type activities reported $28,021,563 and $41,217,597, respectively.

Summary of Changes in Net Position
For the Years Ended September 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$5,601,167	$5,704,716	$28,362,681	$25,488,864	$33,963,848	$31,193,580
Operating grants & Contributions	6,399,466	5,861,648			6,399,466	5,861,648
Capital grants & Contributions	537,451	977,668			537,451	977,668
General revenues:						
Taxes	29,967,182	29,454,157			29,967,182	29,454,157
Investment earnings	2,004,504	1,583,069	1,871,339	1,323,897	3,875,843	2,906,966
Other	2,230,131	3,450,774	2,026,780	222,477	4,256,911	3,673,251
Total revenues	$46,739,901	$47,032,032	$32,260,800	$27,035,238	$79,000,701	$74,067,270
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Expenses:						
General government	$27,404,148	$23,062,826	$20,947,965	$18,784,124	$48,352,113	$41,846,950
Public protection	19,743,385	16,314,205			19,743,385	16,314,205
Total expenses	$47,147,533	$39,377,031	$20,947,965	$18,784,124	$68,095,498	$58,161,155
Increase in net position before transfers	(689,621)	7,655,001	11,312,835	8,251,114	7,561,493	15,906,115
Transfers	(9,598,178)		9,598,178			
Increase in net position after transfers	(10,005,810)		20,911,013		10,905,203	
Net position Beginning	159,835,931	152,180,930	90,934,350	82,683,236	250,770,281	234,864,166
Net position Ending	$149,830,121	$159,835,931	$111,845,363	$90,934,350	$261,675,484	$250,770,281

The net position increased by $10,905,203 during the current fiscal year. Governmental activities decreased by $10,005,810 and business-type activities represented an increase of $20,911,013. Major factors that contributed to the net position increases include:

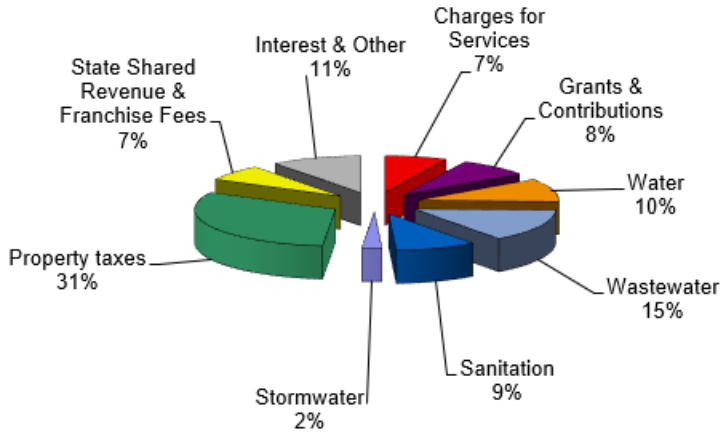
The General Fund's fund balance decreased by $3,933,793. The General Fund deficit can be attributed to a planned use of reserves to fund one-time expenditures.

In addition, the City implemented a stormwater utility fund in FY24. Prior to FY24 stormwater operations, including the construction and improvements to the stormwater system were funded by property tax dollars and included in the governmental activities. With the formation of the stormwater utility there was a transfer of $9,598,178 from

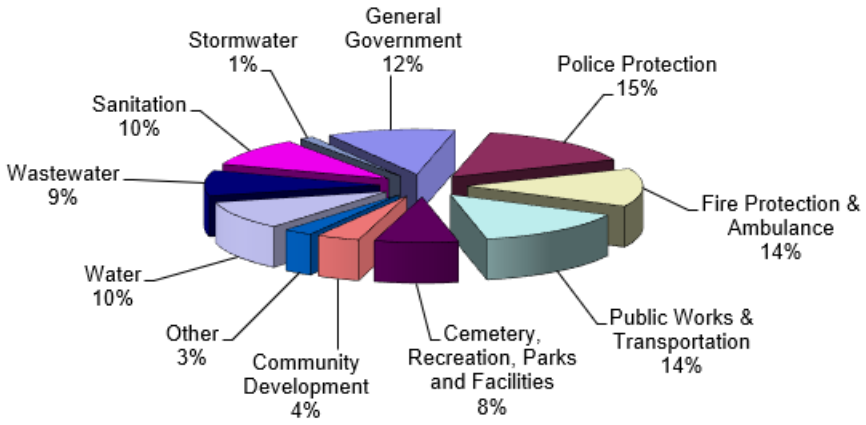
governmental activities to business-type activities to transfer the stormwater assets attributing to the decrease in the governmental activities net position.

The increase of $20,911,013 in business type activities can be attributed to revenues exceeding expenses by $3,346,346 in the Water Fund, $6,333,929 in the Wastewater Fund, $717,754 in the Sanitation Fund, and $10,512,984 in the Stormwater Fund. Both the Water Fund and the Wastewater Fund are accumulating reserves to service debt for improvements at the water and wastewater plants. The Sanitation Fund deferred a capital project to FY25 and the Stormwater Fund was the result of the establishment of the fund and the transfer in of the stormwater assets from governmental activities. The following graphs depict the revenue and expense comparisons for both Governmental and Business Type Activities.

REVENUES BY SOURCE - ALL ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024



EXPENSES BY TYPE - ALL ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The focus of the City of Lewiston's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Lewiston's governmental funds reported combined ending fund balances of $34,484,758. Approximately 30% of this total amount ($10,365,675) constitutes unassigned fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending and is either committed, assigned, or non-spendable. Committed fund balances include $213,280 for bridge repair, $544,413 for drug enforcement and prevention, $990,187 for economic development, and $1,126,632 for Cemetery Perpetual Care. Assigned fund balances include $7,423,614 for capital projects, $5,858,782 for building reserve funds, $147,198 for unemployment claims, $1,856,984 for Transportation (Streets), $5,953,595 for Economic Development and other special revenue funds. Inventory comprises the non-spendable fund balance of $4,398.

In the General Fund, the final budget reflected the use of $7,298,900 in reserves and a reduction in the fund balance accordingly. The actual general fund balance decreased in FY24 by $3,933,793.

The underlying reasons the fund balance for the General Fund did not decrease as significantly as planned include a number of events:

Personnel costs, which account for 60% of the General Fund's budget were 3% below budget and on average department operational spending was 8% below budget. Interest earnings in FY24 exceeded budget by $446,899 and several capital projects were deferred.

The Transportation Fund had an increase in fund balance of $768,427. This can be attributed to several factors including: revenues exceeding budget and personnel cost savings due to turnover and vacancies.

The Economic Development fund balance increased $1,104,155 which was primarily due to the timeliness of capital projects and additional interest earnings of $227,794 to help support project costs in FY24.

PROPRIETARY FUNDS

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the respective proprietary funds is Water $10,712,479; Wastewater $22,758,576; Sanitation $6,182,753 and Stormwater $1,563,789. Unrestricted net position increased by $3,192,024 for Water, and increased $3,211,380 for Wastewater, $445,507 for Sanitation, and $1,563,789 for Stormwater. Water and Wastewater revenues were increased by approximately 40% in fiscal year 2019 (FY19) to fund a bond passed by the rate payers that same year to be used for major upgrades at both the Water and Wastewater plants (see Water and Wastewater Assets section of this report). The Stormwater fund was created in FY24 and is planning for future capital projects.

General Fund Budgetary Highlights

The accompanying basic financial statements include a Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on Budgetary Basis for the City's General Fund. The City's budgetary basis of accounting is discussed in the Footnotes to the basic financial statements. There are approximately 16 separate budget units within the General Fund, excluding capital improvement projects, which are individually budgeted. The data presented below represents the net budgetary changes for the General Fund in a highly summarized format. Under the budgetary basis, there was a net decrease of $3,939,876 in the General Fund's fund balance from the previous year. Most noteworthy was a reduction in expenses city-wide, but most significantly from postponement of capital projects.

BUDGETARY SUMMARY – REVENUES/FINANCING SOURCES

The following is a summary of current year budgetary changes and actual results for General Fund revenues and other financing sources:

Category	Original Budget	Final Budget	Increase (Decrease)	Actual Revenue	Variance with Final Budget
Taxes	$16,752,340	$16,752,340	$ 0	$17,362,797	$610,457
Licenses/Permits	1,155,700	1,155,700	0	1,691,828	536,128
Intergovernmental Revenues	5,758,960	5,773,750	14,790	5,327,831	(445,919)
Charges for Services	5,429,320	5,429,320	0	4,539,182	(890,138)
Investment Earnings	400,500	400,500	0	868,473	467,973
All Other Revenue	9,029,860	13,192,780	4,162,920	1,078,384	(12,114,396)
Total	$38,526,680	$42,704,390	$4,177,710	$30,868,495	$(11,835,895)

Budgeted in Other Revenues was the planned usage of $6,400,000 of assigned building funds to address deferred maintenance of city facilities and another $6,107,180 of unassigned fund balance, to fund time one-time expenditures. Intergovernmental revenues were less than budget due to a change in the State of Idaho's allocation formulas and the Charges for Services was less than budget due to emergency medical service revenues being less than anticipated. Although some revenue line items were below budget, other revenue line items exceeded budget and the impact to fund balances was not less than planned.

BUDGETARY SUMMARY – EXPENDITURES/OTHER FINANCING USES

The following is a summary of current year budgetary changes and actual results for General Fund expenditures, transfers out, contingencies, reserves, and designations:

Category	Original Budget	Final Budget	Increase (Decrease)	Actual Expense	Variance with Final Budget
Personnel Services	$22,239,150	$22,239,150	$ 0	$21,841,729	$397,421
Supplies & Materials	1,604,450	1,611,410	6,960	1,272,426	338,984
Services & Charges	6,918,130	10,994,160	4,076,030	10,260,314	733,846
Capital Outlay	7,764,950	7,859,670	94,720	1,433,902	6,425,768
Net Total	$38,526,680	$42,704,390	$4,177,710	$34,808,371	$7,896,019

The total expense variance was 18.5% under budget. Expenses in all most departments came in under budget. In addition, over $6 million of capital projects were deferred.

Capital Assets

The City's capital assets for its governmental and business type activities as of September 30, 2024, were $237,717,546 (net of depreciation). Capital assets include land, buildings and improvements, machinery and equipment. Infrastructure assets, including Airport assets, of $58,453,643 (net of depreciation), have also been recognized for activity that occurred during the current year resulting from GASB Statement No. 34.

The total increase in the City's capital assets (net of depreciation) for the current fiscal year was $7,358,198 or 3.2% as shown in the table below:

Changes in Capital Assets, Net of Depreciation
Primary Government – All Activities

Governmental Activities	Current Year	Prior Year	Change
Land & Improvements	$13,895,300	$13,895,300	$ 0
Buildings & System	16,809,929	16,654,959	154,970
Equipment	6,379,938	6,521,495	(141,557)
Street Infrastructure Modified Method	37,738,000	47,102,441	(9,364,441)
Airport Infrastructure Modified Method	19,956,104	17,126,031	2,830,073
Construction in Progress	7,930,802	6,585,602	1,345,200
	$102,710,073	$107,885,828	$(5,175,755)

As of October 1, 2021, the City adopted GASB Statement No. 89 which requires that interest costs incurred before the end of a construction period be recognized as an expense in which the interest is incurred, and as a result, interest costs incurred before the end of a construction period are not included in the historical cost of a capital asset reported in a business type fund. Business Type Funds Capital Assets summary is as follows:

Proprietary Funds	Current Year	Prior Year	Change
Land	$ 162,454	$ 162,454	$ 0
Buildings & System	130,509,965	44,014,043	86,495,922
Equipment	2,231,513	1,903,196	328,317
Construction in Progress	2,103,541	76,393,827	(74,290,286)
	$135,007,473	$122,473,520	$12,533,953
Total Capital Assets	$237,717,546	$230,359,348	$7,358,198

For additional details on capital assets please refer to the notes to the financial statements (Note 3, Item C, Page 63 and 64).

The City uses the modified approach to account for airport infrastructure assets and cost basis for all other infrastructure. The Lewiston-Nez Perce Regional Airport intends to preserve its infrastructure at an index rating greater than 65. In July 2022, an inspection was performed resulting in a PCI report dated February 2023. The overall area weighted PCI for the Lewiston-Nez Perce County Regional Airport pavement network was 80. The 2023 report is available for review at City Hall.

Due to the adoption of GASB Statement No. 34, the capital asset activities that led to the increase over the prior year were primarily due to the transfer of the stormwater system from governmental activities to a proprietary fund and the completion of the City's wastewater and water collection and treatment facilities that were construction in progress the prior year. The construction in progress category consisted of work in progress throughout the City, including transportation projects, a fire ladder truck in production, and improvements to the City's wastewater and water collection and distribution systems. These projects will remain classified within the construction in progress category until completed.

Debt Administration

The following table indicates the changes in long-term debt during the year.

Changes in Long-Term Debt
Primary Government

	Current Year	Prior Year	Increase (Decrease)
Government Activities:			
Compensated Absences	$2,444,997	$2,337,097	$ 107,900
Bonds Payable -			
Component Unit	1,072,685	1,187,535	(114,850)
	$3,517,682	$3,524,632	$(6,950)
Business Activities:			
Compensated Absences	$ 359,192	$ 339,126	$ 20,066
Bonds Payable	67,275,353	67,319,429	(44,076)
	$67,634,545	$67,658,555	$(24,010)
Total Net Long-term Debt Decrease			$(30,960)

For additional detail on long-term debt please refer to the notes to the financial statements (Note 3, Item D and E, Pages 65-67).

Idaho PERSI is one of the strongest retirement systems in the nation and currently considered to be well funded at approximately 90%. As a result, the City reported a net pension asset of $17,971,853 this year. The City recognized deferred outflows of $11,572,708 ($10,749,809 governmental activities and $822,899 Business-Type Activities) and deferred inflows of $3,844,168 ($3,532,834 governmental activities and $311,334 business-type activities) for the City's share of earnings in excess of the minimum expectations and for payments made towards the net pension liability.

For additional detail on net pension liability please refer to the notes to the financial statements (Note 4, Item D and E, Pages 70-74).

Economic Factors and Next Year's Budgets and Rates

The City of Lewiston continues to grow and share in the state of Idaho's economic successes. New businesses have opened in the past year including a manufacturing business which is a good indicator for suppliers to co-locate in Lewiston. New retail stores and restaurants have opened and others have closed down. Real estate, rental, and leasing continue to be a large segment of Idaho's economy. In Lewiston, median listing prices of homes are up over 8.0 percent in the past twelve months (December) in a seller's market. Housing prices and inventory will continue to be a challenge for workforce recruitment.

The annual update of Lewiston's Transportation Capital Improvement Plan continues to be a priority. Investments in critical infrastructure will be made to arterial and collector streets. Street widening and resurfacing along with curbs, gutters, sidewalks, storm drains, and utility adjustments will be made along major arterial and collector roads.

In addition, the City of Lewiston is continuing to the next phase of improving the downtown area by beginning preliminary design of the Main Street Corridor Infrastructure Project. This preliminary design phase will build upon past master planning efforts and "put pencil to paper" to create preliminary construction plans. In addition, the City of Lewiston has secured American Rescue Plan Act funds to be used for utilities throughout the city. The City wants to use these funds efficiently and has developed a plan in conjunction with the Main Street Corridor Infrastructure Project to replace critical water, wastewater, and stormwater infrastructure along Main Street.

Tourism and travel is Idaho's third largest industry and Lewiston most likely will see continued growth in that sector of the economy from the cruise boat industry. The Confluence Riverfront project at the Port of Lewiston will add a new state-of-the-art

gangway, open-air amphitheater, community space and tourist venue, and more showcasing Lewiston as a tourist destination.

The Lewiston City Council adopted a FY24 budget with a zero percent increase to the property tax base. This was the third year in a row without an increase. New construction and annexations added minimally to the property tax base. Use of reserves for one-time expenditures assisted in meeting budget priorities. Reserves remained above the required minimum 90 days of operations.

As of December, the Consumer Price Index (CPI) for All Urban Consumers rose 2.9 percent over the past twelve months. Energy prices declined slightly. Even though inflation has slowed, prices are still up and headwinds for goods and services (e.g., labor pressure) continue to challenge every department's ability to accomplish their annual work projects. The plan for the next fiscal year is to continue to work with departments to modify project schedules to accommodate extended lead times, and to prepare for major purchases in FY26.

Wages increased over the past year for represented employees in accordance with collective bargaining agreements and for non-represented employees in accordance with the City of Lewiston Personnel Policy. The Lewiston City Council entered into negotiations on a new collective labor agreement with the International Association of Firefighters Local #1773. All City employees received an annual cost-of-living-allowance (COLA) based upon the U.S. Cities CPI-W.

Information Systems & Security (ISS) continued to move away from locally hosted services to cloud hosted services to increase staff efficiency, mobility and collaboration, to meet security standards, and to provide disaster recovery options, consistently implementing innovative technology solutions while ensuring that the department remained fiscally responsible. Additionally, new access controls and cameras have been installed in accordance with city policy to assist departments, for example with reservation management and door access control readers.

The Lewiston City Council formed an Urban Renewal Agency (URA) in 1999 to promote economic development, create jobs, and improve the tax base. This is done in part through strategic investments that enlarge the economic base, build roads and infrastructure, enhance the business climate for private investment, and put vacant properties to work. By returning formerly vacant or underused properties to the tax rolls, at an increased value, the URA generates additional sources of revenue that benefits all tax payers.

Today three tax allocation areas are active: East Orchards Sewer Revenue Allocation Area (RAA #5) to fund several projects including elimination of up to 450 individual domestic septic systems reducing a major source of nitrates in the Lindsey and Tammany Creek

Watersheds; Bryden Avenue Revenue Allocation Area (RAA #6) to widen Bryden Avenue from 4th Street to Thain, including roadway surface, curb, gutter, sidewalk, streetlights and timing, all utilities, water lines, sewer lines, stormwater and other matters properly related thereto; and Downtown/Normal Hill Revenue Allocation Area (RAA #7) to participate in future infrastructure improvements in the downtown corridor and throughout the district, pedestrian staircases, parking lots and streets, flood control and other projects described in the Downtown Master Plan.

Obtaining Additional Information

This financial report provides a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Aimee Gordon, City Treasurer, P.O. Box 617, Lewiston, Idaho 83501.

BASIC FINANCIAL STATEMENTS

CITY OF LEWISTON, IDAHO

STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS				
CURRENT ASSETS				
Cash	$ 12,625,176	$ 23,687,559	$ 36,312,735	$ 872,789
Investments	24,232,954	3,390,577	27,623,531	628,519
Receivables				
Delinquent taxes	451,610		451,610	2,526
Accounts	2,052,550	2,800,743	4,853,293	
Intergovernmental	2,343,057	402,018	2,745,075	
Unbilled receivables		754,543	754,543	
Inventory	213,860	62,288	276,148	
Total current assets	41,919,207	31,097,728	73,016,935	1,503,834
NONCURRENT ASSETS				
Restricted investments		17,248,293	17,248,293	2,090,001
Notes receivable	990,187		990,187	
Net pension asset	17,971,853		17,971,853	
Capital assets, net of accumulated depreciation				
Land	13,895,300	162,454	14,057,754	
Buildings and system	16,579,735	130,509,966	147,089,701	
Equipment	6,379,937	2,231,512	8,611,449	
Infrastructure	33,239,206		33,239,206	
Infrastructure on modified method	24,436,307		24,436,307	
Construction in progress	8,179,588	2,103,541	10,283,129	
Total noncurrent assets	121,672,113	152,255,766	273,927,879	2,090,001
Total assets	163,591,320	183,353,494	346,944,814	3,593,835
DEFERRED OUTFLOWS OF RESOURCES				
Defined benefit pension	10,749,809	822,899	11,572,708	

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities	Business-Type Activities	Total	Component Unit
LIABILITIES				
CURRENT LIABILITIES				
Vouchers payable	$ 1,888,233	$ 1,237,959	$ 3,126,192	$ 102,107
Claims payable	70,000		70,000	
Accrued salaries and benefits	1,176,289		1,176,289	
Accrued interest on bonds		372,472	372,472	
Compensated absences payable	203,749	29,933	233,682	
Due to other governments		86,651	86,651	
Current portion of bonds payable		3,147,115	3,147,115	118,495
Unearned revenue		13,635	13,635	
Total current liabilities	3,338,271	4,887,765	8,226,036	220,602
LONG-TERM OBLIGATIONS				
Bonds payable		64,128,238	64,128,238	954,190
Net pension liability	15,398,655	2,674,434	18,073,089	
Compensated absences payable	2,241,248	329,259	2,570,507	
Total long-term obligations	17,639,903	67,131,931	84,771,834	954,190
Total liabilities	20,978,174	72,019,696	92,997,870	1,174,792
DEFERRED INFLOWS OF RESOURCES				
Defined benefit pension	3,532,834	311,334	3,844,168	
NET POSITION				
Net investment in capital assets	102,710,073	67,732,120	170,442,193	
Restricted for:				
Bond covenants		1,000,000	1,000,000	
System expansion projects		1,895,646	1,895,646	
Pension	17,971,853		17,971,853	
Permanently restricted for:				
Cemetery perpetual care - expendable	1,126,632		1,126,632	
Unrestricted	28,021,563	41,217,597	69,239,160	2,419,043
Total net position	$ 149,830,121	$ 111,845,363	$ 261,675,484	$ 2,419,043

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Unit
Governmental Activities								
General government	$ 8,093,413	$ 341,387	$ 1,318		$ (7,750,708)		$ (7,750,708)	
Police protection	10,421,085		534,572		(9,886,513)		(9,886,513)	
Fire protection	9,322,300	1,914,269	961,800		(6,446,231)		(6,446,231)	
Cemetery	215,845	46,683	1,236		(167,926)		(167,926)	
Community development	2,422,339	2,482,283		$ 394,690	454,634		454,634	
Transportation	9,780,911	232,480	4,781,656	142,761	(4,624,014)		(4,624,014)	
Recreation	989,543	501,811	96,010		(391,722)		(391,722)	
Library	1,632,566	28,623	22,874		(1,581,069)		(1,581,069)	
Service center	205,728				(205,728)		(205,728)	
Parks and facilities	4,063,803	53,631			(4,010,172)		(4,010,172)	
Total governmental activities	$ 47,147,533	$ 5,601,167	$ 6,399,466	$ 537,451	(34,609,449)		(34,609,449)	
Business-Type Activities								
Water	$ 6,942,066	$ 7,994,610				$ 1,052,544	1,052,544	
Sewer	6,205,670	11,277,823				5,072,153	5,072,153	
Sanitation	6,937,640	7,293,916				356,276	356,276	
Storm water	862,589	1,796,332				933,743	933,743	
Total business-type activities	$ 20,947,965	$ 28,362,681	$ 0	$ 0		7,414,716	7,414,716	
Component Unit								
Urban Renewal Agency	$ 1,333,118	$ 0	$ 0	$ 0				$ (1,333,118)
General revenues:								
Property taxes, levied for general purposes					24,451,981		24,451,981	2,036,855
State sales tax not restricted to specific programs					3,866,272		3,866,272	
Franchise taxes					967,268		967,268	
State liquor					681,661		681,661	
Interest and investment earnings					2,004,504	1,871,339	3,875,843	96,960
Other general revenues					2,230,131	2,026,780	4,256,911	
Transfers					(9,598,178)	9,598,178	0	
					24,603,639	13,496,297	38,099,936	2,133,815
Change in net position					(10,005,810)	20,911,013	10,905,203	800,697
Net position, beginning					159,835,931	90,934,350	250,770,281	1,618,346
Net position, ending					$ 149,830,121	$ 111,845,363	$ 261,675,484	$ 2,419,043

See accompanying notes

CITY OF LEWISTON, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2024

	General	Transportation	Capital Projects	Economic Development	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 3,345,325	$ 1,099,182	$ 4,546,102	$ 1,030,395	$ 1,355,141	$ 11,376,145
Investments	13,810,982	477,819	3,116,962	3,251,380	1,136,638	21,793,781
Receivables						
Delinquent taxes	450,106	1,504				451,610
Accounts	1,598,565	323,266	39,895		17,983	1,979,709
Intergovernmental	1,332,247	322,500	130,462	36,512	518,199	2,339,920
Notes receivable				990,187		990,187
Inventory, at cost	4,398					4,398
Total assets	$ 20,541,623	$ 2,224,271	$ 7,833,421	$ 5,308,474	$ 3,027,961	$ 38,935,750
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Vouchers payable	$ 1,101,700	$ 145,212	$ 409,807	$ 46,476	$ 154,747	$ 1,857,942
Claims payable	70,000					70,000
Accrued salaries and benefits	1,143,803				64,798	1,208,601
Total liabilities	2,315,503	145,212	409,807	46,476	219,545	3,136,543
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,305,654	8,795				1,314,449
Total deferred inflows of resources	1,305,654	8,795	0	0	0	1,314,449
FUND BALANCES						
Nonspendable for:						
Inventory	4,398					4,398
Committed for:						
Road and bridge		213,280				213,280
Drug enforcement	544,413					544,413
Economic development				990,187		990,187
Perpetual care					1,126,632	1,126,632
Assigned, reported in:						
Unemployment claims	147,198					147,198
Special revenue		1,856,984		4,271,811	1,681,784	7,810,579
Capital projects			7,423,614			7,423,614
Building reserve fund	5,858,782					5,858,782
Unassigned, reported in:						
General fund	10,365,675					10,365,675
Total fund balances	16,920,466	2,070,264	7,423,614	5,261,998	2,808,416	34,484,758
Total liabilities and fund balances	$ 20,541,623	$ 2,224,271	$ 7,833,421	$ 5,308,474	$ 3,027,961	$ 38,935,750

See accompanying notes

CITY OF LEWISTON, IDAHO

RECONCILIATION OF THE STATEMENT OF NET POSITION
TO THE BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2024

Total fund balances - Governmental Funds	$	34,484,758
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:		
Cost of capital assets		191,703,106
Accumulated depreciation		(94,957,080)
Deferred outflows and deferred inflows for pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Deferred outflows		10,576,209
Deferred inflows		(3,472,134)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Compensated absences to employees		(2,214,333)
Net pension asset		17,971,853
Net pension liability		(14,786,255)
Property taxes receivable to be collected this year; but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.		702,418
Other accounts receivable to be collected; but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.		579,545
Internal service funds are used by management to charge workers compensation, information technology, and service center equipment to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		9,242,034
Total net position - Governmental Activities	$	149,830,121

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	General	Transportation	Capital Projects	Economic Development	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 17,362,797	$ 2,124,504	$ 2,881,000		$ 2,083,680	$ 24,451,981
Licenses and permits	1,691,828	37,331				1,729,159
Intergovernmental revenues	5,327,831	1,271,500	2,193,718	$ 394,690	16,875	9,204,614
Charges for services	4,539,182	1,183,888	17,947		50,195	5,791,212
Earnings on investments	868,473	79,316	350,203	227,794	293,005	1,818,791
Other revenue	1,078,384	250,813	1,372,735	1,326,027	1,501,002	5,528,961
Total revenues	30,868,495	4,947,352	6,815,603	1,948,511	3,944,757	48,524,718
EXPENDITURES						
Current						
General government	8,526,694				19,190	8,545,884
Police protection	9,088,512					9,088,512
Fire protection and ambulance	9,971,879					9,971,879
Cemetery					219,765	219,765
Community development	1,751,057			844,356		2,595,413
Transportation		4,178,925	4,794,668			8,973,593
Recreation, parks, and facilities	3,980,362		1,362,800			5,343,162
Library			9,878		1,530,799	1,540,677
Public transportation					1,208,905	1,208,905
Golf	378,992					378,992
Capital outlay	1,110,875				702,667	1,813,542
Total expenditures	34,808,371	4,178,925	6,167,346	844,356	3,681,326	49,680,324
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,939,876)	768,427	648,257	1,104,155	263,431	(1,155,606)
OTHER FINANCING SOURCES (USES)						
Transfers in	6,083				50,000	56,083
Transfers out			(572,112)		(56,083)	(628,195)
Total other financing sources (uses)	6,083	0	(572,112)	0	(6,083)	(572,112)
NET CHANGE IN FUND BALANCES	(3,933,793)	768,427	76,145	1,104,155	257,348	(1,727,718)
FUND BALANCES AT BEGINNING OF YEAR	20,854,259	1,301,837	7,347,469	4,157,843	2,551,068	36,212,476
FUND BALANCES AT END OF YEAR	$ 16,920,466	$ 2,070,264	$ 7,423,614	$ 5,261,998	$ 2,808,416	$ 34,484,758

See accompanying notes

CITY OF LEWISTON, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net change in fund balances - Total Governmental Funds	$ (1,727,718)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation:	
Current year capital outlay	5,838,363
Current year depreciation	(3,737,178)
Unrecovered basis in assets disposed - transferred	(9,026,066)
Amounts borrowed on long-term debt are reported in the governmental funds as other financing sources. Amounts repaid on long-term debt are reported in the governmental funds as expenditures. However, for governmental activities, the borrowing and repayment of funds is reflected as outstanding long-term debt:	
Current year compensated absences	52,370
Net pension liability and the related deferred outflows and deferred inflows are not considered available for the governmental funds in the current year.	
Current year net pension asset/liability, deferred outflows, and deferred inflows	(1,825,644)
Some amounts receivable will not be collected for several months after the fiscal year-ends and they are not considered available revenues in the governmental funds. Instead, they are counted as deferred tax revenues. They are however, recorded as revenues in the statement of activities:	
Current year taxes receivable	702,418
Current year accounts and notes receivable	1,874,365
Prior year taxes receivable	(702,418)
Prior year accounts and notes receivable	(1,790,754)
Internal service funds are used by management to charge employee medical insurance and service center equipment to individual funds. The net revenue of the internal service funds is reported with governmental activities.	336,452
Change in net position - Governmental Activities	$ (10,005,810)

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Wastewater	Sanitation	Stormwater	Totals	Internal Service Funds
ASSETS						
CURRENT ASSETS						
Cash	$ 7,070,210	$ 12,193,332	$ 2,956,358	$ 1,467,659	$ 23,687,559	$ 1,249,031
Investments		250,000	3,140,577		3,390,577	2,439,173
Receivables						
Accounts	952,164	1,052,585	620,906	175,088	2,800,743	72,841
Intergovernmental	400,962	529	527		402,018	3,137
Unbilled receivables	462,348	240,426	51,769		754,543	
Inventory	62,288				62,288	209,462
Total current assets	8,947,972	13,736,872	6,770,137	1,642,747	31,097,728	3,973,644
NONCURRENT ASSETS						
Restricted investments	3,737,788	13,510,505			17,248,293	
Capital assets, net	61,255,337	63,961,235	841,706	8,949,195	135,007,473	5,964,047
Total noncurrent assets	64,993,125	77,471,740	841,706	8,949,195	152,255,766	5,964,047
Total assets	73,941,097	91,208,612	7,611,843	10,591,942	183,353,494	9,937,691
DEFERRED OUTFLOWS OF RESOURCES						
Defined benefit pension	326,342	395,487	66,470	34,600	822,899	173,600

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Wastewater	Sanitation	Stormwater	Totals	Internal Service Funds
LIABILITIES						
CURRENT LIABILITIES						
Vouchers payable	$ 267,269	$ 556,445	$ 348,471	$ 65,774	$ 1,237,959	$ 30,291
Compensated absences payable	14,955	8,477	3,952	2,549	29,933	13,823
Accrued interest on bonds	332,204	40,268			372,472	
Due to other governments		86,651			86,651	
Current portion of bonds payable	1,334,243	1,812,872			3,147,115	
Unearned revenue	7,860	5,775			13,635	
Total current liabilities	1,956,531	2,510,488	352,423	$ 68,323	4,887,765	44,114
LONG-TERM OBLIGATIONS						
Bonds payable	39,440,705	24,687,533			64,128,238	
Net pension liability	1,180,694	1,246,122	230,818	16,800	2,674,434	612,400
Compensated absences payable	164,504	93,250	43,470	28,035	329,259	152,043
Total long-term obligations	40,785,903	26,026,905	274,288	44,835	67,131,931	764,443
Total liabilities	42,742,434	28,537,393	626,711	113,158	72,019,696	808,557
DEFERRED INFLOWS OF RESOURCES						
Defined benefit pension	122,113	161,678	27,143	400	311,334	60,700
NET POSITION						
Net investment in capital assets	20,480,389	37,460,830	841,706	8,949,195	67,732,120	5,964,047
Restricted for:						
Bond covenants		1,000,000			1,000,000	
System expansion projects	210,024	1,685,622			1,895,646	
Unrestricted	10,712,479	22,758,576	6,182,753	1,563,789	41,217,597	3,277,987
Total net position	31,402,892	62,905,028	7,024,459	10,512,984	111,845,363	9,242,034
Total liabilities and net position	$ 74,267,439	$ 91,604,099	$ 7,678,313	$ 10,626,542	$ 184,176,393	$ 10,111,291

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS
Year Ended September 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Wastewater	Sanitation	Stormwater	Totals	Internal Service Funds
OPERATING REVENUES						
Charges for sales and services	$ 7,959,216	$ 11,243,859	$ 7,293,916	1,796,332	$ 28,293,323	$ 4,069,389
Permits, fees, and customer installations	35,394	33,964			69,358	
Total operating revenues	7,994,610	11,277,823	7,293,916	$ 1,796,332	28,362,681	4,069,389
OPERATING EXPENSES						
Production and treatment	1,662,267	2,229,000		581,950	4,473,217	
Transmission and distribution	2,011,439				2,011,439	
Collection and transmission		927,895	6,432,622		7,360,517	
Transfer station			481,437		481,437	
Depreciation	1,225,356	1,304,323	23,369	206,436	2,759,484	719,791
Selling, general, and administrative	1,374,250	1,401,324		149,998	2,925,572	1,437,104
Garage services						1,059,922
Insurance						794,085
Total operating expenses	6,273,312	5,862,542	6,937,428	938,384	20,011,666	4,010,902
OPERATING INCOME (LOSS)	1,721,298	5,415,281	356,488	857,948	8,351,015	58,487
NONOPERATING REVENUES (EXPENSES)						
Interest revenue	419,853	1,141,810	290,392	19,284	1,871,339	185,713
Other	1,864,044	123,104	70,874	37,574	2,095,596	92,252
Interest expense	(658,849)	(346,266)			(1,005,115)	
Total nonoperating revenues (expenses)	1,625,048	918,648	361,266	56,858	2,961,820	277,965
INTERFUND TRANSFERS						
Transfer from other funds				9,598,178	9,598,178	
Total interfund transfers	0	0	0	9,598,178	9,598,178	0
NET INCOME (LOSS)	3,346,346	6,333,929	717,754	10,512,984	20,911,013	336,452
NET POSITION AT BEGINNING OF YEAR	28,056,546	56,571,099	6,306,705	0	90,934,350	8,905,582
NET POSITION AT END OF YEAR	$ 31,402,892	$ 62,905,028	$ 7,024,459	$ 10,512,984	$ 111,845,363	$ 9,242,034

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Wastewater	Sanitation	Stormwater	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	$ 7,552,393	$ 11,210,232	$ 7,247,456	$ 1,621,244	$ 27,631,325	
Cash received from interfund charges					0	$ 3,997,299
Cash paid for payroll	(2,388,734)	(2,053,072)	(486,728)	(290,057)	(5,218,591)	(1,240,423)
Cash paid for operating expenses	(3,176,384)	(1,941,420)	(6,244,257)	(362,933)	(11,724,994)	(1,930,932)
Other income (expense)	1,864,044	123,104	70,874	37,574	2,095,596	92,252
Net cash provided (used) by operating activities	3,851,319	7,338,844	587,345	1,005,828	12,783,336	918,196
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Purchase and construction of capital assets	(3,069,889)	(2,772,301)	(295,616)		(6,137,806)	(2,256,665)
Sale of capital assets				442,547	442,547	
Equity buy-in fees to LOSD		20,865			20,865	
Proceeds from bonds payable	1,745,243				1,745,243	
Payment on bonds payable		(1,789,319)			(1,789,319)	
Interest paid	(658,849)	(346,266)			(1,005,115)	
Net cash provided (used) by capital financing activities	(1,983,495)	(4,887,021)	(295,616)	442,547	(6,723,585)	(2,256,665)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	(238,378)	(491,592)	(141,662)		(871,632)	(39,858)
Sale of investments		7,473			7,473	261,022
Interest received	419,853	1,141,810	290,392	19,284	1,871,339	185,713
Net cash provided (used) by investing activities	181,475	657,691	148,730	19,284	1,007,180	406,877
Net change in cash	2,049,299	3,109,514	440,459	1,467,659	7,066,931	(931,592)
Cash and cash equivalents at beginning of year	5,020,911	9,083,818	2,515,899	0	16,620,628	2,180,623
Cash and cash equivalents at end of year	$ 7,070,210	$ 12,193,332	$ 2,956,358	$ 1,467,659	$ 23,687,559	$ 1,249,031

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Wastewater	Sanitation	Stormwater	Totals	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income (loss)	$ 1,721,298	$ 5,415,281	$ 356,488	$ 857,948	$ 8,351,015	$ 58,487
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	1,225,356	1,304,323	23,369	206,436	2,759,484	719,791
Net change in deferred pension expense	143,900	119,500	28,900	(17,400)	274,900	73,100
Changes in:						
Accrued revenue	(442,217)	(67,591)	(46,460)	(175,088)	(731,356)	(72,090)
Inventory	(3,458)				(3,458)	(1,186)
Accrued expenses	(657,604)	444,227	154,174	96,358	37,155	47,842
Other income (loss)	1,864,044	123,104	70,874	37,574	2,095,596	92,252
Net cash provided (used) by operating activities	$ 3,851,319	$ 7,338,844	$ 587,345	$ 1,005,828	$ 12,783,336	$ 918,196
NONCASH CAPITAL FINANCING ACTIVITIES						
Transferred capital assets net of depreciation from governmental activity fund				$ 9,598,178		

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
September 30, 2024

ASSETS	
Cash	$ 1,026,705
Investments - employee benefit plan trust	6,690,971
Investments - employee retirement plan	
Cash equivalents	755,637
Corporate obligations	4,015,138
Foreign obligations	295,308
Domestic common stocks	1,400,861
Mutual funds - equities	7,372,081
Mutual funds - fixed income	215,497
Accounts receivable	11,567
Prepaid expenses	71,485
Total assets	21,855,250
LIABILITIES	
Accounts payable	296,484
Health claims incurred but not reported (IBNR)	401,464
Total liabilities	697,948
NET POSITION	
Restricted for pension	14,110,076
Restricted for medical benefits	7,047,226
Total net position	$ 21,157,302

See accompanying notes

CITY OF LEWISTON, IDAHO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
Year Ended September 30, 2024

ADDITIONS	
Contributions	
Employer contributions	$ 4,580,368
Employee contributions	474,154
Retiree contributions	115,070
COBRA	18,242
Cafeteria Plan	194,265
Total contributions	5,382,099
Other additions	
Rebates	81,427
Stop loss recovered	431,118
Total other additions	512,545
Investment earnings	
Interest and dividends	653,669
Net increase in fair value of investments	2,379,820
Investment expenses	(84,212)
Net investment income	2,949,277
Total additions	8,843,921
DEDUCTIONS	
Disbursed to beneficiaries	6,706,521
Change in IBNR	(4,680)
Administrative expenses	334,782
Amortization of contribution deficit reserve	(320,589)
Total deductions	6,716,034
Change in net position	2,127,887
NET POSITION AT BEGINNING OF YEAR	19,029,415
NET POSITION AT END OF YEAR	$ 21,157,302

See accompanying notes

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Financial Reporting Entity. The City of Lewiston was incorporated by the Washington Territorial Legislature on January 15, 1861. The creation of Idaho Territory in March 1863 extinguished the laws of Washington as far as they applied to Idaho, and the Idaho Territorial Legislature enacted a new charter incorporating the City of Lewiston on December 27, 1866. On October 30, 1969, the City of Lewiston was reorganized under the provisions of State Law, 1967, Chapter 429.

The City of Lewiston operated under a council form of government. Under the council form of government a mayor is elected by the citizens and is the chief administrative official of the City. The legislative authority of the City is vested with the Council consisting of six members.

Component Units. The Urban Renewal Agency of the City of Lewiston is included in these financial statements as a discretely presented component unit, a governmental fund type. The entity was formed in October 1999 by the City of Lewiston for the purpose of assisting in the rehabilitation, conservation, redevelopment, or any combination of areas as necessary in the interest of the public welfare of the residents of the City of Lewiston. Upon completion of the Urban Renewal Agency's projects, the benefit of these projects is contributed to the City of Lewiston for their future use and maintenance. A seven-member board, appointed by City Council, manages the operation. The City's management also provides the Agency with management, oversight, and financial services in support of the operations.

Complete financial statements for the Urban Renewal Agency may be obtained from the City of Lewiston's Finance Director by request, P.O. Box 617, Lewiston, Idaho 83501.

Lewiston-Nez Perce County Airport. The City previously operated the Lewiston-Nez Perce County Airport as a joint venture with Nez Perce County. Effective October 1, 2010, the Joint Airport Authority was formed to manage all airport activities and operations dissolving the joint venture. The capital assets and improvements continue to be held jointly by the City and Nez Perce County. Each entity reports their fifty percent ownership in the capital assets on the statement of net position.

B. Measurement Focus Basis of Accounting and Basis of Presentation

Economic Resources Measurement Focus and Accrual Basis of Accounting. Under this measurement focus, 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 City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)

***Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting*.** Under this measurement focus, revenues are recorded when they become measurable and available. For this purpose, the City considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal year-end. All material revenues are considered measurable and available and are, thus, susceptible to accrual. Fines and permits revenues are not susceptible to accrual because, generally, they are not measurable until received in cash. The City reports unearned revenue in its fund financial statements.

Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the City receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized. Proceeds of general long-term debt and acquisitions under financing leases are reported as other financing sources.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. An exception to this general rule is principal and interest on general long-term obligations, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds.

Restricted Resources

Program expenses are allocated to restricted program revenue first and then to the next highest level of restricted net position/fund balances when both restricted and unrestricted resources are available. Expenses are allocated to committed, assigned, and then unassigned when all are present.

Governmental Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions,* defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable. Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted. Includes amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed. Includes amounts that can only be used for the specific purposes determined by a formal resolution of the government's highest level of decision-making authority (City Council).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)

Restricted Resources (continued)

Assigned. Includes amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, which can be determined by City Council as a resolution or determined by an outside source (such as funding agencies).

Unassigned. Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned. The general fund is the only fund that reports a positive unassigned fund balance amount.

Government-Wide Statements

The government-wide financial statements include the statements of net position and the statement of activities. These statements report financial information for the City as a whole excluding fiduciary activities such as employee pension plans. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes, intergovernmental revenues, and other non-exchange transactions, from business-type activities, generally financed in whole or in part with fees charged to external customers. Eliminations have been made to minimize the double-counting of internal activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the function program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and 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. These revenues are subject to externally imposed restrictions to these program uses. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, including the reclassification or elimination of internal activity (between or within funds). Interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements

The fund financial statements provide information about the City's fund categories. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All remaining funds are aggregated and reported as non-major funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Governmental Funds. All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting.

The City reports the following major governmental funds:

- General Fund. This is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- Transportation. The "Transportation Fund" is responsible for the construction and maintenance of streets and traffic services within the City. Major revenue sources include general property taxes and highway user fees.
- Capital Projects. The "Capital Projects Fund" generally deals with capital projects in excess of $25,000, are non-recurring, have a multi-year useful life, and result in a capital asset for the Governmental Funds.
- Economic Development. The "Economic Development Fund" accounts for the activities of HUD and EDA grants.

Proprietary Funds. All proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues/expenses generally result from providing services and producing and delivering goods related with the fund's principal ongoing operations. All revenues/expenses not meeting this definition are reported as nonoperating.

***Enterprise Funds*.** Enterprise funds are used to account for activities that are similar to those often found in the private sector and are included as proprietary funds.

The City reports the following major enterprise funds:

- Water Fund. This activity provides and distributes water primarily to City residents outside of the Lewiston Orchards. There is one other water district that provides water to the Lewiston Orchards and is not included in these financial statements.
- Wastewater Fund. This activity provides sewer collection services primarily to City residents outside of the Lewiston Orchards and wastewater treatment services for these residents and the two sewer districts in the Lewiston Orchards. There are two other sewer districts that provide sewer collection services to residents of the Lewiston Orchards and are not included in these financial statements.
- Sanitation Fund. This activity provides sanitation services to all City residents.
- Stormwater. This activity provides a network of City maintained structures, ditches, channels, swales, basins, treatment systems, gutters, inlets, storm pipes, outfalls, ponds, creeks, rivers wetlands, and any other stormwater facilities necessary, useful, or convenient for the orderly collection, conveyance, treatment, and disposal of stormwater runoff.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Internal Service Funds. Internal service funds are used to allocate fleet maintenance and information system services and are included as proprietary funds; Workers Compensation insurance expenses to other funds of the City on a cost reimbursement basis. The internal service funds are included in governmental activities for government-wide reporting purposes. As a general rule, the revenue and expenses of the internal service fund has been eliminated from the government-wide financial statements. The excess revenue or expenses for the fund are allocated to the appropriate functional activity.

Fiduciary Funds. The City reports two types of Fiduciary Funds: Pension Trust Fund and Employee Benefit Plan Trust.

The Pension Trust Fund is used to account for the Police Retirement Trust where the contributions and earnings will benefit City employees. These revenues are not available to finance City operations. All pension trust funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting.

The Employee Benefit Plan Trust is a separate entity from the City and provides optional health care benefits (medical, dental, and vision coverage) to all full-time employees of the City of Lewiston. The Trust is managed by three trustees, all who are current employees of the City. All Plan benefits are self-insured and processing and payment of benefit claims are performed by contract administrators. Despite the Plan's utilization of third-party claims processors, ultimate responsibility for payment to providers and participants is retained by the Trust. Funds of the Trust are not available to finance City operations. Funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting.

Component Unit. The City reports the Urban Renewal Agency of the City of Lewiston, Idaho, (Agency) as a component unit. The Agency is an independent public body formed for the rehabilitation, conservation, and/or redevelopment of selected areas within the City. The Agency operations are accounted for using the economic resources measurement focus and the accrual basis of accounting.

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 (PERSI) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by PERSI. 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.

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances

1. Deposits and Investments

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances (Continued)

1. Deposits and Investments (Continued)

State statutes authorize the City to invest in obligations of the State of Idaho and its agencies, U.S. Treasury and U.S. agencies, City coupon and local improvement district bonds, repurchase agreements, tax and revenue anticipation bonds, notes, and the State Treasurer's Local Government Investment Pool.

The Perpetual Care Fund and Police Retirement Fund are governed by the *Prudent Man Investor Rule*, which does not restrict investments to the preceding items.

Investments are stated at fair value as quoted for the purchase and sale of units.

Deposits in the Idaho State Treasurer's Local Government Investment Pool are stated at fair value, which is the same as the value of the pool shares. The Idaho State Treasurer oversees the Local Government Investment Pool under the Joint Exercises of Power provisions of *Idaho Code*. The State Treasurer combines deposits from all governmental entities in the State, which participate in the Pool and purchases the following types of investments:

Local Certificates of Deposit
Repurchase Agreements
U.S. Government Securities
Bonds and debentures of "A" rated companies

The entities participating in the Pool own a percentage of each investment held. This percentage is calculated by dividing the individual entity's deposits by the total deposits held in the pool. The purpose of this is to:

Increase the overall rate of return.
Reduce the risk of default.
Place each entity under the FDIC and SLIC limits of $250,000.

Investments held at year-end are disclosed in Note 3A.

2. Receivables and Payables

All trade accounts receivable are shown net of an allowance for doubtful accounts. Trade accounts receivable allowance for uncollectibles is calculated based upon past experience and management's assessment of the current receivables. At September 30, 2024, the allowance for uncollectibles is $334,631. Substantially, all property taxes are collected; therefore, no allowance is provided for property taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances (Continued)

2. Receivables and Payables (Continued)

The City's property taxes are levied by Nez Perce County in November and payable on December 20 and June 20 following the levy date. Taxes are remitted to the City in the month following collection. The taxes are delinquent and a lien is filed the day following the due date. A tax deed is issued on property three years from the date of delinquency. At fiscal year-end, the receivables represent delinquent taxes. Amounts not paid within 60 days are recorded as unearned revenue for the fund financial statements.

The City is a participant in the Community Development Block Grant Program. As part of the program, the City makes low-interest loans available to individuals for approved home rehabilitation expenditures. These loans are recorded as expenditures in the year the money is loaned and set up as receivables and committed fund balance. When the loan is repaid, the revenue is recognized as project income. At September 30, 2024, the balance of these notes receivable is $990,187.

3. Inventory

Inventory is valued at cost, which approximates market, using the first-in, first-out method. Inventory in the general fund consists of expendable supplies held for consumption. The cost of inventories are recorded as expenditures when consumed rather than when purchased.

4. Restricted Assets

Agreements with other local sewer districts require amounts to be set aside for future maintenance and replacement of jointly used facilities. These amounts are reported as restricted assets.

Patrons who hook up to the water or wastewater collection system are required to pay an equity buy-in fee. State law restricts these fees for future maintenance and replacement of the facilities.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

5. Capital Assets

The City's property, plant, and equipment with useful lives of more than two years are stated at historical cost. Infrastructure assets are reported at estimated historical cost as determined in 2004. Donated capital assets are valued at acquisition value at the date of donation. The City generally capitalizes assets that meet the following guidelines:

Asset Category	Cost	Life
Equipment and vehicles	$ 5,000	3 years
Buildings	10,000	10 years
Streets	20,000 per City block	10 years
Other infrastructure	20,000	10 years

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances (Continued)

5. Capital Assets (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Interest incurred during the construction phase of capital assets is reflected in the capitalized value of the asset constructed for proprietary funds.

Assets are depreciated on the straight-line method over the following estimated useful lives:

Equipment and vehicles	3-10 years
Computer equipment	3-5 years
Buildings	10-40 years
Water and wastewater collection and treatment systems	25-40 years
Streets	
New construction	20 years
Overlays	10 years
Seal coats	5 years
Street lighting systems	15-20 years
Traffic control systems	10-20 years

Modified Approach for Infrastructure Reporting. In accordance with GASB 34, the City has reported all capital assets including infrastructure in the government-wide statement of net position. The City elected to use the "Modified Approach" as defined by GASB 34 for reporting its airport infrastructure. As a result, no accumulated depreciation or depreciation expense has been recorded for the airport infrastructure. A more detailed discussion of the "Modified Approach" is presented in the required supplementary information section of this report.

6. Compensated Absences

Full time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the City. Vacation benefits are reported as accrued in the government-wide, proprietary, and fiduciary financial statements. Only the amount of vacation benefits expected to be paid from current financial resources are accrued in the governmental fund financial statements. The balance of the vacation benefits are accrued in the general long-term debt account and are reflected as compensated absences payable, on the statement of net position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances (Continued)

7. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assts that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. For example, grant expenditures paid in advance of meeting timing requirements.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Accordingly, the items, unavailable revenue, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and note repayments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Restricted Net Position

Reservations or restrictions of equity represent amounts that are not appropriable or are legally segregated for a specific purpose.

9. Cash Flow Statement

The City considers all bank accounts, restricted, and unrestricted cash to be cash for the statement of cash flow purposes.

10. Use of Estimates

Management of the City uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that management uses.

11. Leases

As of October 1, 2021, the City adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The City did not identify lease contracts that required recognition under the provision of GASB Statement No. 87.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balances (Continued)

12. Construction Interest Cost

As of October 1, 2021, the City adopted GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest costs incurred before the end of a construction period are not included in the historical cost of a capital asset reported in a business type activity or enterprise fund.

2. BUDGETARY AND LEGAL COMPLIANCE

A. Budgetary Information

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

Prior to September 1, the City Mayor submits to the City Council 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.

Public hearings are conducted at various times during the year to obtain taxpayer comments.

Prior to the submission to the county auditor on the Thursday following the first Tuesday in September, the budget is legally enacted through passage of an ordinance. The budget covers all governmental and proprietary fund types. The City adopts budgets on the modified accrual basis of accounting for all governmental fund types and adjusts for encumbrances. The City adopts budgets on the accrual basis of accounting for proprietary fund types.

The City Mayor is authorized to transfer budgeted amounts between departments within any fund; however, expenditures from contingency funds or any revisions that alter the total expenditures of any fund must be approved by the City Council. The legal level of budgetary control is the fund level. The City Council made supplemental budgetary appropriations during the year of $15,518,630 as a result of unanticipated revenue. Additionally, no funds exceeded their budget during the year.

Encumbrance accounting is employed for capital projects in the governmental fund types. For budgetary purposes, the encumbrances (i.e., purchase orders, contracts) are considered expenditures when incurred.

Major funds:	
Capital Projects	$ 472,529
Economic Development	578,605
	$ 1,051,134

3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits and investment policies are disclosed in Note 1C.

The carrying amount of the City's deposits at year-end is covered by federal depository insurance for the first $250,000 at each institution. The bank has pledged securities from its local government pool as collateral for the repurchase agreement. The balance was uninsured and uncollateralized.

Cash is classified as follows in the basic financial statements:

	Cost	Fair Value
Cash, Governmental Activities	$ 12,625,176	$ 12,625,176
Cash, Business-Type Activities	23,687,559	23,687,559
Cash, Fiduciary Funds	1,026,705	1,026,705
Cash, Component Unit	872,789	872,789

Investments made by the City at year-end amounted to $65,617,317. As of September 30, 2024, the City had the following investments and maturities:

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

	Investment Maturities (In Years)				
	Less than 1	1-5	5-10	Interest Rate	Fair Value
Governmental Activities					
Certificates of deposit	$ 1,326,620			0.25-2.53%	$ 1,326,620
Idaho State Local Government Investment Pool (average weighted yield)	15,852,317			5.31%	15,852,317
Idaho State Diversified Bond Fund (average weighted yield)	3,488,560			3.28%	3,488,560
Perpetual Care					
Cash and equivalents	38,420				38,420
Mutual funds - corporate bonds	49,735	$ 266,061		1.15 - 5.65%	315,796
Commodities	49,564				49,564
Common stocks	722,504				722,504
Internal Service Fund					
Idaho State Local Government Investment Pool (average weighted yield)	773,071			5.31%	773,071
Idaho State Diversified Bond Fund (average weighted yield)	1,666,102			3.28%	1,666,102
					$ 24,232,954
Business-Type Activities					
Certificates of Deposit	760,910			1.25-2.51%	$ 760,910
Cash and cash equivalents	212,291				212,291
Current assets					$ 973,201
Certificates of Deposit	1,058,141			0.13-0.16%	$ 1,058,141
Idaho State Local Government Investment Pool (averaged weighted yield)	17,892,760			5.31%	17,892,760
Idaho State Diversified Bond Fund (average weighted yield)	714,768			3.28%	714,768
Restricted investments					$ 19,665,669
Fiduciary Funds					
Employee Retirement Plan					
Cash equivalents	701,867				$ 701,867
Corporate bond obligations	899,002	3,116,136		0.60 - 5.35%	4,015,138
Foreign obligations	149,655	145,653		1.75 - 3.25%	295,308
Domestic common stocks	1,400,861				1,400,861
Mutual funds - equities	7,372,081				7,372,081
Mutual funds - fixed income	215,497				215,497
Accrued Income	53,770				53,770
Fiduciary investments					$ 14,054,522
Employee Benefit Plan Trust					
Cash equivalents	16,988				$ 16,988
Mutual funds	714,546				714,546
Certificates of Deposit		5,889,880		2.45 - 5.40%	5,889,880
US Government Bonds	69,557				69,557
Employee Benefit Plan Trust Investments					$ 6,690,971

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Interest Rate Risk: Interest rate risk is the risk that changes in interest rate will reduce the value of the City's investments. As a means of limiting its exposure to losses, no security, which has a variable interest rate, will be purchased or accepted as collateral. Also, the use of leveraging (borrowing money to purchase an investment), trading, and speculating are not allowed under the City's investment policy.

Custodial Risk. Custodial risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a policy for custodial risk. The investments held by Perpetual Care Fund above and the Fiduciary Funds are both held by US Bank in street name.

Credit Risk: The City's general investment policy objectives are safety, liquidity, and yield, and its standard of care to be used by investment officials is formulated around the prudent-person rule: investments are made as a prudent person should be expected to make, with discretion and intelligence, to produce reasonable income, preserve capital and, in general, avoid speculative investments. As of September 30, 2024, the City's investment in the Idaho State Treasurer's Local Government Investment Pool is no longer rated by Standard and Poor's Rating Services. The City's investment in corporate bonds and obligations held through US Bank are rated as follows by Moody's Investor Service:

Rating	U.S. Government Agency Obligation	Local Government Investment Pool	Diversified Bond Fund	Total
Aa2	$ 295,308			$ 295,308
A1	369,771			369,771
A2	1,171,508			1,171,508
A3	556,803			556,803
Aa1	0			0
Aa2	0			0
Aa3	0			0
Baa1	301,633			301,633
Baa2	167,965			167,965
Not rated	1,778,506	$ 34,518,148	$ 5,869,430	42,166,084
	$ 4,641,494	$ 34,518,148	$ 5,869,430	$ 44,733,764

Concentration of Credit Risk: The City places no limit on the amount they may invest in any one issuer. No more than five percent of the City's investments are invested in any one issuer of debt obligations.

Fair Value: Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value.

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following sets forth, by level, the fair value hierarchy. The City held investment securities at fair value that meet the level 1 methodology.

The following is the investment fair value measurements at September 30, 2024:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Perpetual Care				
Mutual funds	$ 365,360		$ 365,360	
Stocks	722,504		722,504	
	1,087,864	$ 0	1,087,864	$ 0
Fiduciary Funds				
Corporate obligations	4,015,138		4,015,138	
Foreign obligations	295,308		295,308	
Stocks	1,400,861		1,400,861	
Mutual funds	7,587,578		7,587,578	
	13,298,885	0	13,298,885	0
Employee Benefit Plan Trust				
Mutual funds	714,546		714,546	
	714,546	0	714,546	0
	$ 15,101,295	$ 0	$ 15,101,295	$ 0

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Receivables

Delinquent taxes represent delinquent property amounts due from individuals. Over time, substantially all property taxes are collected.

Accounts receivable represent:	
Ambulance billings from insurance and individuals	$ 1,034,846
Franchise fees due from private utilities	146,005
Other, due generally from individuals	1,200,109
Other allowance for uncollectible accounts	(328,410)
Governmental Activities	$ 2,052,550
Customer utility billings for water, wastewater collection, and sanitation	$ 2,806,964
Allowance for uncollectible accounts	(6,221)
Business-Type Activities	$ 2,800,743
Intergovernmental receivables represent:	
Due from the U.S. Government, construction grants	$ 855,452
State of Idaho, shared tax collections	1,586,614
State of Idaho, grants and reimbursements	249,746
Nez Perce County, property taxes collected	53,263
Governmental and Business-Type Activities	$ 2,745,075

Unbilled receivables represent estimated amounts due from individuals for utility services provided. Residential customer utilities are generally billed monthly.

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 8,206,960			$ 8,206,960
Airport land and improvements	5,688,340			5,688,340
Airport runways	17,126,031	$ 2,830,073		19,956,104
Construction in progress	4,728,985	1,817,034	$ 363,642	6,182,377
Construction in progress - airport	1,856,617	1,127,898	2,830,073	154,442
Capital assets, being depreciated				
Buildings	30,700,386	1,106,710		31,807,096
Equipment	3,632,511	287,738	155,981	3,764,268
Equipment - airport	862,820			862,820
Airport navigational	1,128,765			1,128,765
Stormwater systems	15,949,133		15,949,133	0
Golf system	1,874,934			1,874,934
Streets	99,866,600	3,527,000	548,600	102,845,000
Traffic signals	8,166,000	27,000	829,000	7,364,000
Street lights	1,931,000	18,000	81,000	1,868,000
	201,719,082	10,741,453	20,757,429	191,703,106
Internal Service Fund				
Building	49,279			49,279
Equipment	13,305,093	737,377	984,009	13,058,461
Construction in progress		1,593,983		1,593,983
	13,354,372	2,331,360	984,009	14,701,723
Total Governmental Activities	$ 215,073,454	$ 13,072,813	$ 21,741,438	$ 206,404,829
Business-Type Activities				
Capital assets, not being depreciated				
Land	$ 162,454			$ 162,454
Construction in progress	76,393,827	$ 1,249,976	$ 75,540,262	2,103,541
Capital assets, being depreciated				
Buildings	2,712,334	226,101		2,938,435
Equipment	4,018,731	579,865	158,512	4,440,084
Water system	44,492,678	36,956,586		81,449,264
Sewer system	46,521,967	42,749,983		89,271,950
Stormwater	0	15,999,098		15,999,098
Total Business-Type Activities	$ 174,301,991	$ 97,761,609	$ 75,698,774	$ 196,364,826

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
ACCUMULATED DEPRECIATION				
Governmental Activities				
Buildings	$ 15,086,075	$ 841,108		$ 15,927,183
Equipment	2,372,318	335,308	$ 117,458	2,590,168
Airport navigational	953,382	31,952		985,334
Stormwater system	6,923,067		6,923,067	0
Golf system	1,038,360	77,035		1,115,395
Streets	67,983,225	2,287,775		70,271,000
Traffic signals	3,402,000	155,000		3,557,000
Street lights	502,000	9,000		511,000
	98,260,427	3,737,178	7,040,525	94,957,080
Internal Service Fund				
Building	20,588	1,645		22,233
Equipment	8,906,611	718,146	909,314	8,715,443
	8,927,199	719,791	909,314	8,737,676
Total Governmental Activities	$ 107,187,626	$ 4,456,969	$ 7,949,839	$ 103,694,756
Business-Type Activities				
Capital assets, being depreciated				
Buildings	$ 2,158,679	$ 20,130		$ 2,178,809
Equipment	2,115,535	246,705	$ 153,669	2,208,571
Water system	20,763,559	1,139,706		21,903,265
Wastewater system	26,790,698	1,146,498		27,937,196
Stormwater system	0	7,129,512		7,129,512
Total Business-Type Activities	$ 51,828,471	$ 9,682,551	$ 153,669	$ 61,357,353
Net capital assets, Governmental Activities				$ 102,710,073
Net capital assets, Business-Type Activities				135,007,473

Depreciation expense was charged to the following functions:

Governmental Activities		Business-Type Activities	
General Government	$ 112,046	Water	$ 1,225,356
Police protection	97,935	Wastewater	1,304,323
Fire protection	81,154	Sanitation	23,369
Transportation and systems	2,587,336	Stormwater	206,436
Airport	202,209		
Recreation, parks, and facilities	278,600		
Library	377,898		
Allocated Internal Service Fund Depreciation	719,791		

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Bonds Payable

Water Loan. The City of Lewiston, Idaho, entered into a loan agreement with the Idaho Department of Environmental Quality (DEQ) State Revolving Fund to help fund water system improvements. The City is permitted to request advances on the total available of $42,000,000. As of September 30, 2024, $41,701,453 has been drawn on the total available. Interest is accrued on the outstanding principal borrowed at a rate of 1.625 percent per annum. Principal and interest, less principal forgiveness in the amount of $926,505, is to be paid in biannual installments fully amortized over 25 years from project completion. On April 1, 2024, the loan was closed. With the closure of the loan, the first payment, including interest is due October 4, 2024, and regular payments every six months thereafter until the loan maturity date.

Idaho Department of Environmental Quality State Revolving Fund
Water System Improvements

Maturity Fiscal Years Ending	Interest at 1.625%	Principal	Totals
2025	$ 657,195	$ 1,334,243	$ 1,991,438
2026	635,448	1,355,990	1,991,438
2027	613,323	1,378,115	1,991,438
2028	592,441	1,398,997	1,991,438
2029	568,012	1,423,426	1,991,438
2030-2034	2,485,407	7,471,783	9,957,190
2035-2039	1,855,375	8,101,815	9,957,190
2040-2044	1,172,677	8,784,513	9,957,190
2045-2049	431,124	9,526,066	9,957,190
Totals	$ 9,011,002	$ 40,774,948	$ 49,785,950

Wastewater Loan. The City of Lewiston, Idaho, entered into a loan agreement with the Idaho Department of Environmental Quality (DEQ) State Revolving Fund to help fund wastewater system improvements. The City is permitted to request advances on the total available of $29,181,000. As of September 30, 2024, $26,500,405 has been drawn and remains outstanding on the total available. Interest is accrued on the outstanding principal borrowed at a rate of 1.2605 percent per annum. Principal and interest is to be paid in biannual installments fully amortized over 15 years from project completion. On February 17, 2023, the loan was closed. With the closure of the loan, the first loan payment, including interest, was due August 17, 2023, and regular payments every six months thereafter until the loan maturity date.

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Bonds Payable (Continued)

Debt service for the bonds is as follows:

Idaho Department of Environmental Quality State Revolving Fund
Wastewater System Improvements

Maturity Fiscal Years Ending	Interest at 1.2605%	Principal	Totals
2025	$ 328,436	$ 1,812,872	$ 2,141,308
2026	305,513	1,835,795	2,141,308
2027	282,300	1,859,008	2,141,308
2028	259,486	1,881,822	2,141,308
2029	234,998	1,906,310	2,141,308
2030-2034	807,702	9,898,839	10,706,541
2035-2038	185,778	7,305,758	7,491,537
Totals	$ 2,404,214	$ 26,500,405	$ 28,904,619

Urban Renewal Agency. Urban Renewal Agency of the City of Lewiston, Idaho (component unit) issued TIF Revenue Allocation Bonds - Series 2017 in the original amount of $1,980,000 for the funding of the East Orchards Sewer Project. The debt is due in annual principal installments, with a variable interest rate from 2.84 to 5.50 percent payable in September of each year. Interest only payments are required until September 2021. As of September 30, 2024, the full amount of $1,980,000 has been drawn, with $1,072,685 remains outstanding.

Revenue Allocation Bonds are limited obligations of the Agency and are not general obligations of the Agency or the City of Lewiston, Idaho. These bonds and other issued debt and the related interest are payable solely from property tax revenues from the designated Revenue Allocation Area, reserve funds, and any unobligated funds of the Agency.

Debt service for the bonds is as follows:

Component Unit
Sewer System Install
East Orchards Sewer

Maturity Fiscal Years Ending	Interest at Variable rate	Principal	Totals
2025	$ 30,454	$ 118,495	$ 148,949
2026	27,088	121,861	148,949
2027	23,628	125,321	148,949
2028	38,865	110,084	148,949
2029	32,810	116,139	148,949
2030	26,423	122,526	148,949
2031	19,684	129,066	148,750
2032	12,585	136,365	148,950
2033	5,085	92,827	97,912
Totals	$ 216,621	$ 1,072,685	$ 1,289,306

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Changes in General Long-Term Obligations

The following is a summary of changes in long-term debt for the year ended September 30, 2024:

	10/1/2023	Additions	Reductions	9/30/2024	Due Within One Year
Governmental Activities					
Compensated absences	$ 2,222,015	$ 3,941,172	$ 3,884,056	$ 2,279,131	$ 189,926
Internal Service Funds					
Compensated absences	$ 115,081	$ 281,719	$ 230,934	$ 165,866	$ 13,823

The amount reported as compensated absences will be paid out entirely from the general fund.

	10/1/2023	Additions	Reductions	9/30/2024	Due Within One Year
Business-Type Activities					
Compensated absences	$ 339,126	$ 584,077	$ 564,011	$ 359,192	$ 29,933
Bonds payable	67,319,429	1,745,243	1,789,319	67,275,353	3,147,115
	$ 67,658,555	$ 2,329,320	$ 2,353,330	$ 67,634,545	$ 3,177,048
Component Unit					
Bonds payable	$ 1,187,535	$ 0	$ 114,850	$ 1,072,685	$ 118,495

Total interest expense amounted to $1,005,115 in the business activities.
Total interest expense amounted to $96,960 in the component unit.

F. Interfund Transactions

The City of Lewiston has approved the following transactions between funds to transfer expenditures and revenues to provide services and construct assets.

Transfer Fund	Recipient Fund	Comment	Amount
Cemetery perpetual care	Cemetery	State law requirement	$ 50,000

G. Committed Fund Balance

City Council has committed that the transportation fund set aside funds to supplement road and bridge projects. (There were no additional funds committed for the year ended September 30, 2024, other than interest earned on the invested funds.) The balance in committed funds at September 30, 2024, totaled $213,280.

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Restricted Assets

The City of Lewiston has entered into an agreement with the Lewiston Orchards Sewer District No. 1 and Central Orchards Sewer District that payments representing depreciation on jointly-used capital assets shall be deposited in a special fund, together with any interest earned thereon, to be used solely for the purpose of replacement of or additions to jointly-shared capital assets of the City's sewage collection and treatment system. In addition, State law restricts the use of “buy-in” fees for water and wastewater systems to specified system replacement and expansion expenditures. At September 30, 2024, such restricted assets totaled $1,895,646.

An agreement between the City of Lewiston and the U.S. Army Corps of Engineers provided the City a lump-sum payment of $231,000 for maintenance and operation of the sewage pump stations for a period of 50 years. The payment is reflected as unearned revenue and is being amortized as a reduction of maintenance and operation expense over a period of 50 years. The balance in unearned revenue at September 30, 2024, was $5,775.

A similar agreement was reached with the U.S. Army Corps of Engineers providing the City a lump-sum payment of $131,000 for maintenance and operation of the water system for a period of 50 years. This payment is also reflected as unearned revenue and is being amortized as a reduction of maintenance and operation expense over a period of 50 years. The balance in unearned revenue at September 30, 2024, was $7,860.

4. OTHER INFORMATION

A. Risk Management

1. Unemployment

Effective January 1, 1978, the City established a reserve for funding future unemployment claims. Monthly contributions of $3,500 were placed into an investment account by each fund until a total of $100,000 had been accumulated. Claims are paid out of current earnings on the reserve account. Unemployment claims in excess of earnings are charged to individual departments.

2. Comprehensive Liability

The City of Lewiston purchases liability and property insurance through Moreton & Company. Moreton & Company assumes or reinsures all risk covered for claims. Participants are charged an annual insurance premium. The amounts of settlements have not exceeded the insurance coverage for any of the last three years.

The general insurance limits are as follows:

General liability	$2,000,000 per claim, $4,000,000 per occurrence
Automobile liability	$2,000,000 per claim
Errors and omissions	$2,000,000 per claim
Employee dishonesty bond	$500,000 per claim, $1,000 deductible
Law enforcement liability	$3,000,000 per claim, $5,000 deductible
Property	Replacement cost with a $10,000 deductible
Idaho Statutory Cap	$500,000

4. OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

3. Employee Benefit Plan Trust

General. Health claims incurred, but not reported (IBNR) are claims that have occurred, but are not settled and claims incurred but not reported. The liability is actuarially estimated based on historical claims experience and industry accepted actuarial methods and assumptions. The estimate is prepared by an independent actuarial firm, based on historical claims experience, Plan enrollment, and processing lag times. Claims payable includes additional amounts separate from the incurred but not reported estimate as the claims payable relates to benefit payments known and processed by the contract administrator, which are to be paid from the Plan following fiscal year-end. All unpaid claims as of September 30, 2024, are expected to be resolved in the subsequent year.

Changes. At the beginning of the fiscal year ended September 30, 2024, the balance as of October 1 was $406,144. Net claims and changes in estimates of $4,680 resulted in an ending balance as of September 30, 2024, of $401,464.

4. Workers Compensation

Effective January 1, 2007, the City of Lewiston purchased Workers Compensation insurance through Midwest Employers Casualty Company for Workers Compensation claims in excess of $750,000 for public safety employees and $500,000 for all other employees. The City of Lewiston assumes the risk for claims below these amounts and charges each City fund an annual premium based upon market insurance rates.

A reconciliation of Workers Compensation insurance claims for the fiscal year follows:

	Claims Liability October 1	Incurred Claims	Claims Paid	Claims Liability September 30
September 30, 2024	$ 0	$ 641,753	$ 641,753	$ 0
September 30, 2023	0	513,926	513,926	0
September 30, 2022	0	640,907	640,907	0

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

4. OTHER INFORMATION (CONTINUED)

C. Deferred Compensation Plan

The City of Lewiston offers its employees two deferred compensation plans created in accordance with *Internal Revenue Code,* Section 457. The Plans, available to all City employees, permits them to defer a portion of their salary until future years. Participation in the Plans is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are available only for payment of benefits to plan participants and their beneficiaries. Accordingly, the Plan assets are not reflected in the City's financial statements.

D. Public Employee Retirement System of Idaho (PERSI)

Plan Description. All permanent full-time employees of the City except firefighters who were hired before October 1, 1980, participate in the Public Employee Retirement System of Idaho (PERSI) Base Plan, a cost-sharing, multiple-employer public retirement system created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. The cost to administer the Plan is financed through the contributions and investment earnings of the Plan.

The City contributes to the Firefighters' Retirement Fund Plan (FRF) for firefighters who were hired before October 1, 1980. The FRF is a cost-sharing, multiple-employer defined benefit pension plan administered by PERSI that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the Plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax.

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

Pension Benefits. After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 2.0 percent (2.3 percent for police/firefighters under the Base Plan) of the average monthly salary for the highest consecutive 42 months for covered members of the Base Plan. The Base Plan is required to provide a 1 percent minimum cost of living increase per year provided the *Consumer Price Index* increases 1 percent 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 percent, whichever is less; however, any amount above the 1 percent minimum is subject to review by the Idaho Legislature.

The FRF cost of living increase is based upon the increase in the statewide average firefighter's wage. The retirement benefit for covered members of the FRF is based on *Idaho Code,* Title 72, Chapter 14.

Member and Employer Contributions. Member and employer contributions paid to PERSI 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.

4. OTHER INFORMATION (CONTINUED)

D. Public Employee Retirement System of Idaho (PERSI) (Continued)

The contribution rates for employees are set by statute at 60 percent of the employer rate for general employees and 72 percent for police and firefighters. As of June 30, 2024, it was 7.18 percent for general employees and 10.83 percent for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.96 percent of covered compensation for general employees and 14.65 percent for public safety employees under the Base Plan and 14.65 percent for FRF members.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2024, the City reported for PERSI a liability of $18,073,089 for its proportionate share of the net pension liability under the Base Plan and a net pension asset of $15,435,000 under PERSI-FRF. The net pension liability and asset were 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 City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan and the FRF pension plan relative to the total contributions of all participating PERSI employers. For 2024, the City's proportion was 0.48833494 percent for the base plan and 6.1323958 percent for the FRF.

For the year ended September 30, 2024, the City recognized pension loss of $2,143,854 ($1,795,854 loss for governmental funds, $274,900 expense for business-type funds, and $73,100 expense for internal service funds) for PERSI. At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERSI BASE PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	$ 669,000	$ 0
Differences between expected and actual experience	$ 2,908,255	$ 0
Changes in assumptions or other inputs	$ 1,028,884	$ 1,031,641
Unamortized change in proportionate share	$ 723,640	$ 0
Net difference between projected and actual earnings on pension plan investments	$ 0	$ 331,574

PERSI FRF PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	$ 0	$ 0
Differences between expected and actual experience	$ 0	$ 0
Changes in assumptions or other inputs	$ 0	$ 0
Net difference between projected and actual earnings on pension plan investments	$ 4,916,362	$ 0

4. OTHER INFORMATION (CONTINUED)

D. Public Employee Retirement System of Idaho (PERSI) (Continued)

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued). Contributions made subsequent to the measurement date in the above table, will be recognized as a reduction of the net pension liability in the subsequent fiscal 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, 2024 is 4.4.

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

	Base Plan	FRF
2025	$ 711,169	$ (180,055)
2026	3,828,513	830,829
2027	(757,125)	(151,156)
2028	(484,993)	(3,461)

***Actuarial Assumptions*.** Valuations are based upon actuarial assumptions, 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. PERSI amortizes any unfunded actuarial accrued liability based on a level percentage of payroll for the Base Plan. The maximum amortization period permitted under *Idaho Code* is 25 years. There is no unfunded liability for FRF at this time.

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 including inflation	3.05%
Investment rate of return	6.35%, net of pension plan investment expense
Cost of Living Adjustments (COLA)	1.00%

Several different sets of mortality rates are used in the valuation for contributing members, service retirement members, and beneficiaries. These rates were adopted for the valuation dated July 1, 2024.

4. OTHER INFORMATION (CONTINUED)

D. Public Employee Retirement System of Idaho (PERSI) (Continued)

Contributing Members, Service Retirement Members, and Beneficiaries.

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

Actuarial Assumptions Continued. An experience study was performed for the period July 1, 2013 through June 30, 2017, which reviewed all economic and demographic assumptions other than 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 the 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.

CAPITAL MARKET ASSUMPTIONS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Cash	0.0%	0.00%
Large Cap	18.0%	4.50%
Small/Mid Cap	11.0%	4.70%
International Equity	15.0%	4.50%
Emerging Markets Equity	10.0%	4.90%
Domestic Fixed	20.0%	(0.25%)
TIPS	10.0%	(0.30%)
Real Estate	8.0%	3.75%
Private Equity	8.0%	6.00%

4. OTHER INFORMATION (CONTINUED)

D. Public Employee Retirement System of Idaho (PERSI) (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.05 percent. 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 plan's 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 City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the City'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:

Sensitivity – a 1% change in the discount rate would affect the City's net pension liability under the Base Plan as follows:			
	1% Decrease	6.35% rate used	1% Increase
City Net Pension Asset/Liability	$ 34,712,755 liability	$ 18,073,089 liability	$ 4,834,784 liability

Sensitivity – a 1% change in the discount rate would affect the City's net pension liability under the FRF Plan as follows:			
	1% Decrease	6.35% rate used	1% Increase
City Net Pension Asset/Liability	$ 14,243,347 asset	$ 15,435,000 asset	$ 16,477,271 asset

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.

E. Police Retirement Fund

Plan Description. The City maintains a single-employer, defined benefit pension plan that is reported as a pension trust fund in these financial statements. The "Plan" covers police officers hired prior to July 2, 1979, and is closed to new participants. State statute and City ordinance establish Plan requirements. Amendments to the Plan must be approved by City ordinance. The City pays all costs of Plan administration.

Plan Membership. At September 30, 2024, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	30
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	0
	30

4. OTHER INFORMATION (CONTINUED)

E. Police Retirement Fund (Continued)

Plan Benefits. The Plan provides a retirement allowance ranging from 30 percent to 65 percent of the member's highest three-year average salary after reaching age 55 or 15 years of service. An assumed 2.5 percent of cost of living increase in the general wage level of the membership is assumed after retirement. The Plan also provides death and disability benefits.

Contributions. The schedule of employer contributions at September 30, 2024:

Fiscal Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)
2015	$ 389,000	$ 522,726	$ (133,726)
2016	389,000	522,607	(133,607)
2017	647,000	523,623	123,377
2018	647,000	520,968	126,032
2019	241,000	519,855	(278,855)
2020	241,000	519,996	(278,996)
2021	318,000	521,371	(203,371)
2022	318,000	-	318,000
2023	-	-	-
2024	-	-	-

Investments. Investments consist of cash, cash equivalents, and corporate equities. All assets were valued at "cash value" for actuarial value purposes. The investment return assumption is 5.80 percent per year, net of investment expenses.

Net Pension Liability. The components of the net pension liability of the City at September 30 were as follows:

	2023	2024
Total pension liability	$ 11,505,206	$ 11,573,223
Fiduciary net position	12,759,326	14,110,076
Net pension liability (asset)	$ (1,254,120)	$ (2,536,853)
Fiduciary net position as a percentage of the total pension liability	110.90%	121.92%
Covered payroll	0	0
Net pension liability as a percentage of covered payroll	N/A	N/A

4. OTHER INFORMATION (CONTINUED)

E. Police Retirement Fund (Continued)

Change in Net Pension Liability.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances as of September 30, 2023	$11,505,206	$12,759,326	$ (1,254,120)
Changes for the year:			
Interest on total pension liability	635,916		635,916
Effect of economic/demographic gains or losses	529,861		529,861
Effect of assumptions changes or inputs	0		0
Benefit payments	(1,097,760)	(1,097,760)	
Net investment income		2,448,510	(2,448,510)
Balances as of September 30, 2024	$11,573,223	$14,110,076	$ (2,536,853)

Sensitivity Analysis. The following presents the net pension liability of the City of Lewiston, calculated using the discount rate of 5.80 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.80 percent) or 1 percentage point higher (6.80 percent) than the current rate.

Sensitivity – a 1% change in the discount rate would affect the City's net pension liability under the Police Retirement Fund is as follows:			
	1% Decrease	5.80% rate used	1% Increase
City Net Pension Asset/Liability	$ 1,618,838 asset	$ 2,536,853 asset	$ 3,342,951 asset

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2024, the City reported an asset of $2,536,853 for its proportionate share of the net pension asset under the Police Retirement Fund. The net pension liability and asset were measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

4. OTHER INFORMATION (CONTINUED)

E. Police Retirement Fund (Continued)

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued). For the year ended September 30, 2024, the City recognized pension expense of $950,089. At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

POLICE RETIREMENT PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes in assumptions or other inputs	$ 0	$ 0
Net difference between projected and actual earnings on pension plan investments	$ 1,326,567	$ 2,480,953

The employer contribution will be recognized in pension expense in the following fiscal years. Other deferred outflows and inflows are being amortized over 4 years. The projected amount to be included in pension expense (benefit) is as follows:

2025	$ (354,154)
2026	105,512
2027	(557,773)
2028	(347,971)
Thereafter	0

Actuarial Assumptions. The total pension asset was determined by an actuarial valuation as of September 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

Pub-2010 Safety Retirees Amount-Weighted Mortality for healthy annuitants with a load factor of 121 percent for males and 126 percent for females; Pub-2010 General Retirees Amount-Weighted Mortality for survivor beneficiaries with load factors of 111 percent for males and 121 percent for females; Pub-2010 General Disabled Retirees Amount-Weighted Mortality for disabled annuitants with load factors of 138 percent for males and 136 percent for females.

4. OTHER INFORMATION (CONTINUED)

E. Police Retirement Fund (Continued)

Long-Term Expected Rate of Return. The long-term expected rate of return on pension plan investment was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per Milliman's investment consulting practice as of September 30, 2024.

Asset Class	Index	Long-term Expected Geometric Real Rate of Return
Core fixed income	Bloomberg Barclays Aggregate	2.38%
Global equity	MSCI ACWI NR USD	3.64%
Private real estate	NCREIF Property	3.71%
Commodities	Bloomberg Commodity TR USD	1.94%
Assumed inflation - mean		2.50%
Assumed inflation - standard deviation		1.45%
Portfolio real mean return		3.46%
Portfolio nominal mean return		6.05%
Portfolio standard deviation		10.66%

Discount Rate. An alternative evaluation of projected solvency was used to determine the discount rate of 5.80 percent. Based on circumstances taken into account during the actuarial calculations, the City's fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

Aggregate Pension Data. The following presents the aggregate pension plan data presented in the financial statements.

	PERSI Base Plan	PERSI FRF Plan	Police Retirement Fund	Total
Pension liabilities	$ 18,073,089			$ 18,073,089
Pension assets		$ 15,435,000	$ 2,536,853	17,971,853
Deferred outflows	5,329,779	4,916,362	1,326,567	11,572,708
Deferred inflows	1,363,215	0	2,480,953	3,844,168
Pension income (expense)	(2,074,850)	881,085	(950,089)	(2,143,854)

4. OTHER INFORMATION (CONTINUED)

F. Water and Wastewater Rates

1. The following rates and charges were in effect during the period October 1, 2023 through September 30, 2024:

Water Rates

The charge for water consumed is as follows:

Rate per cubic feet	$ 0.032628
Rate for irrigation of City-owned property (per cubic feet)	0.032628

Charges for water consumed beyond the City limits were established at one and one-half times the charge for water consumed within the City.

In addition to the foregoing rate schedule, all water service users shall pay a meter fee ranging from $35.45 per month for a 3/4" meter to $1,805.70 per month for an 10" meter.

Wastewater Collection and Treatment Rates

All hotels, motels, mobile home parks, mobile home tourist facilities, and rooming houses, for first unit	49.61
For each remaining unit	37.21
Schools. For each month school is not in session	60.38
For each month school is in session, per each 100 persons within the school facility	123.07
Hospitals, laundromats, small industry, car washes, RV parks, restaurant, taverns and commercial establishments not otherwise designated,	
For each 1,000 cubic feet of water used	49.61
Provided, however, that the minimum monthly charge shall be	56.25
Business or industry in this category may, upon approval of the City, install an effluent meter station to measure the actual effluent discharge	
For each 1,000 cubic feet of water used	49.61
Provided, however, that the minimum monthly charge shall be	56.25

4. OTHER INFORMATION (CONTINUED)

F. Water and Wastewater Rates (Continued)

1. The following rates and charges were in effect during the period October 1, 2023 through September 30, 2024 (Continued):

All other users not under separate agreement	$ 49.61
All connections outside the City limits shall be charged at one and one-half (1½) times the above rates	
The City of Lewiston had 5,957 active meters and 13,074 active accounts as of September 30, 2024	

2. For the period of October 1, 2023 through September 30, 2024, information on water flow (millions of gallons) is as follows:

Master meter, total water flow	1,205.0
Water billed to customers	1,065.0
Approximate amount utilized for flushing mains, street usage, wastewater plant, breaks, and golf course	143.8
Approximate amount non-revenue water	11.94%

G. Fund Deficits

No fund deficit balance is reported for September 30, 2024.

H. Contingency

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

4. OTHER INFORMATION (CONTINUED)

I. Fund Classifications

Effective fiscal year 2017, the Idaho Department of Insurance required the City of Lewiston Employee Benefit Plan Trust be reported as a fiduciary fund. This benefit plan was previously reported as an internal service fund within the City of Lewiston's financial statements. The Employee Benefit Plan Trust is audited each year and a copy of the audit is submitted to the Idaho Department of Insurance.

J. Fund Balance Classifications

Restricted. Restricted on the government-wide statements represent amounts whose use is restricted by creditors, grantors, laws and regulations of other governments, or through enabling legislation. Restrictions are for debt service by the bond holder on the outstanding bond.

Nonspendable Fund Balance. The fund balance includes inventory held for operational use by the City and is not in a spendable form.

Committed Fund Balance. The fund balance is committed and can only be used for specific purposes pursuant to constraints imposed by formal action and cannot be used for any other purpose unless the City Council removes the constraint. Committed fund balance includes funds for drug enforcement and cemetery perpetual care.

Assigned Fund Balance. The fund balance is assigned for use for specific purposes, including the payment of unemployment claims, capital projects, and special revenue funds. The special revenue funds include the following:

- Transportation – Established to account for the City’s operation and maintenance of roads, bridges, and traffic signals.
- Economic Development – Established to account for the City’s grants and activities related to economic growth and stabilization of business and individuals.
- Cemetery – Established to operate and account for the activities of the City owned cemetery.
- Library – Established to account for activity of the City library.
- Public Transportation – Established to account for the revenue and expense of the operation of the City’s public transportation system.
- Building reserve fund – Established to reserve funds for the construction of City buildings.

Unassigned Fund Balance. The fund balance has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount.

K. Subsequent Event

Management has evaluated subsequent events through February 19, 2025, the date the financial statements were available to be issued.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary	Variance With
	Original	Final	Basis	Final Budget
REVENUES				
Property taxes	$ 16,752,340	$ 16,752,340	$ 17,362,797	$ 610,457
Licenses and permits	1,155,700	1,155,700	1,691,828	536,128
Intergovernmental revenues	5,758,960	5,773,750	5,327,831	(445,919)
Charges for services	5,429,320	5,429,320	4,539,182	(890,138)
Earnings on investments	400,500	400,500	868,473	467,973
Other	9,029,860	13,192,780	1,078,384	(12,114,396)
Total revenues	38,526,680	42,704,390	30,868,495	(11,835,895)
EXPENDITURES				
Personnel services	22,239,150	22,239,150	21,841,729	397,421
Supplies and materials	1,604,450	1,611,410	1,272,426	338,984
Services and charges	6,918,130	10,994,160	10,260,314	733,846
Capital outlay	7,764,950	7,859,670	1,433,902	6,425,768
Total expenditures	38,526,680	42,704,390	34,808,371	7,896,019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	(3,939,876)	(3,939,876)
OTHER FINANCING SOURCES (USES)				
Operating transfers out			6,083	6,083
Total other financing sources (uses)	0	0	6,083	6,083
NET CHANGE IN FUND BALANCE	0	0	(3,933,793)	(3,933,793)
FUND BALANCE AT BEGINNING OF YEAR	0	0	20,854,259	20,854,259
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 16,920,466	$ 16,920,466

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - TRANSPORTATION
Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary	Variance With
	Original	Final	Basis	Final Budget
REVENUES				
Property taxes	$ 2,123,000	$ 2,123,000	$ 2,124,504	$ 1,504
Licenses and permits	15,000	15,000	37,331	22,331
Intergovernmental revenues	1,036,210	1,036,210	1,271,500	235,290
Charges for services	1,189,230	1,189,230	1,183,888	(5,342)
Earnings on investments	35,000	35,000	79,316	44,316
Other revenue (expense)	76,840	258,840	250,813	(8,027)
Total revenues	4,475,280	4,657,280	4,947,352	290,072
EXPENDITURES				
Personnel services	2,382,450	2,382,450	2,200,025	182,425
Supplies and materials	505,080	687,080	405,856	281,224
Services and charges	1,552,000	1,552,000	1,551,675	325
Capital outlay	35,750	35,750	21,369	14,381
Total expenditures	4,475,280	4,657,280	4,178,925	478,355
NET CHANGE IN FUND BALANCE	0	0	768,427	768,427
FUND BALANCE AT BEGINNING OF YEAR	0	0	1,301,837	1,301,837
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 2,070,264	$ 2,070,264

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - ECONOMIC DEVELOPMENT
Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary	Variance With
	Original	Final	Basis	Final Budget
REVENUES				
Intergovernmental revenues	$ 490,000	$ 490,000	$ 394,690	$ (95,310)
Earnings on investments	90,000	90,000	227,794	137,794
Other revenue (expenses)	3,308,190	3,308,190	(189,783)	(3,497,973)
Total revenues	3,888,190	3,888,190	432,701	(3,455,489)
EXPENDITURES				
Capital outlay	3,888,190	3,888,190	1,080,670	2,807,520
Total expenditures	3,888,190	3,888,190	1,080,670	2,807,520
NET CHANGE IN FUND BALANCE	0	0	(647,969)	(647,969)
FUND BALANCE AT BEGINNING OF YEAR	0	0	6,077,298	6,077,298
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 5,429,329	$ 5,429,329

Budgetary basis expenditures differ from GAAP basis expenditures due to the inclusion of encumbrances for budgetary basis reporting	
GAAP basis expenditures	$ 844,356
Prior year encumbrances	(342,291)
Current year encumbrances	578,605
Budget basis expenditures	$ 1,080,670

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S SHARE OF NET PENSION LIABILITY
Year Ended June 30, 2024

	PERSI - Base Plan									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension (asset) liability	$ 18,073,089	$ 20,273,829	$ 20,945,369	$ (319,070)	$ 6,467,700	$ 6,412,000	$ 8,394,000	$ 8,935,000	$ 12,484,300	$ 8,032,800
Employer's proportionate share of the net pension liability	0.4883349%	0.5080306%	0.5317738%	0.5437420%	0.5466900%	0.5617620%	0.5690500%	0.5684420%	0.6158550%	0.6100090%
Employer's covered payroll	16,459,540	15,887,552	15,449,760	14,985,692	14,766,658	14,103,730	13,564,596	12,674,322	13,223,121	12,623,590
Employer's proportionate share of the net pension (asset) liability as a percentage of its covered payroll	110%	128%	136%	-2%	44%	45%	62%	70%	94%	64%
Plan fiduciary net position as a percentage of the total pension liability	86%	84%	83%	100%	88%	94%	92%	91%	87%	91%

	PERSI - FRF Plan									
	2023	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension asset	$ 15,435,000	$ 14,497,153	$ 12,589,253	$ 16,571,380	$ 9,131,000	$ 8,675,000	$ 6,800,000	$ 5,245,000	$ 3,532,700	$ 3,642,700
Employer's proportionate share of the net pension asset	6.1323958%	6.1323958%	6.1323958%	6.1323960%	6.1323580%	6.0344060%	6.0089300%	6.1128540%	6.5725740%	6.7444080%
Employer's covered payroll	5,653,032	5,452,865	5,262,752	49,971,200	4,888,247	4,739,328	4,498,748	4,463,594	4,480,584	4,090,071
Employer's proportionate share of the net pension asset as a percentage of its covered payroll	273%	266%	239%	33%	187%	183%	151%	118%	79%	89%
Plan fiduciary net position as a percentage of the total pension liability	208%	201%	185%	212%	156%	153%	140%	130%	118%	118%

(1) PERSI has not provided calculations for years prior to implementation of GASB Statement No. 68.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S SHARE OF NET PENSION LIABILITY
Year Ended September 30, 2024

	PERSI - Base Plan									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the Statutorily required contribution	$ 1,977,349	$ 1,842,960	$ 1,884,000	$ 1,885,619	$ 1,778,424	$ 1,647,075	$ 1,563,025	$ 1,484,636	$ 1,461,322	$ 1,442,507
Contributions in relation to the statutorily required contribution	1,977,349	1,842,960	1,884,000	1,885,619	1,778,424	1,647,075	1,563,025	1,484,636	1,461,322	1,442,507
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	16,628,265	15,399,932	15,678,141	15,696,083	14,805,161	14,303,409	13,698,683	12,726,209	12,825,349	12,659,581
Contributions as a percentage of covered payroll	11.89%	11.97%	12.02%	12.01%	12.01%	11.52%	11.41%	11.67%	11.39%	11.39%

	PERSI - FRF Plan									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 775,332	$ 661,094	$ 651,655	$ 645,438	$ 806,094	$ 735,217	$ 755,013	$ 752,557	$ 718,568	$ 891,423
Contributions in relation to the statutorily required contribution	775,332	661,094	651,655	645,438	806,094	735,217	755,013	752,557	718,568	891,423
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	5,752,094	5,300,478	5,306,638	5,256,006	4,927,312	4,393,308	4,531,890	4,517,148	4,313,132	4,132,410
Contributions as a percentage of covered payroll	13.48%	12.47%	12.28%	12.28%	16.36%	16.73%	16.66%	16.66%	16.66%	21.57%

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

POLICE RETIREMENT FUND - SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIO
Year Ended September 30, 2024

	Fiscal Year Ending September 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Interest on total pension liability	635,916	660,573	745,666	765,576	808,854	825,084	901,836	911,354	916,005	922,355
Effect of plan changes	0	0	0	0	0	0	0	0	0	0
Effect on economic/demographic gains (losses)	529,861	0	(798,683)	0	340,061	0	264,523	0	190,536	0
Effect of assumption changes or inputs	0	0	(322,578)	0	800,303	0	(772,957)	0	338,069	0
Benefit payments	(1,097,760)	(1,073,994)	(1,108,558)	(1,109,145)	(1,086,331)	(1,059,835)	(1,057,588)	(1,045,229)	(1,025,159)	(1,000,155)
Net change in total pension liability	68,017	(413,421)	(1,484,153)	(343,569)	862,887	(234,751)	(664,186)	(133,875)	419,451	(77,800)
Total pension liability, beginning	11,505,206	11,918,627	13,402,780	13,746,349	12,883,462	13,118,213	13,782,399	13,916,274	13,496,823	13,574,623
Total pension liability, ending (a)	11,573,223	11,505,206	11,918,627	13,402,780	13,746,349	12,883,462	13,118,213	13,782,399	13,916,274	13,496,823
Fiduciary Net Position										
Employer contributions	0	0	0	521,371	519,996	519,855	520,968	523,623	522,607	522,726
Member contributions	0	0	0	0	0	0	0	0	0	0
Investment income net of investment expenses	2,448,510	1,720,820	(2,439,785)	3,047,211	1,371,575	213,223	928,179	1,167,106	946,424	(235,367)
Benefit payments	(1,097,760)	(1,073,994)	(1,108,558)	(1,109,145)	(1,086,331)	(1,059,835)	(1,057,588)	(1,045,229)	(1,025,159)	(1,000,155)
Administrative expenses	0	0	0	0	0	0	(2,250)	(17,250)	(2,250)	(16,450)
Prior period adjustment	0	0	0	(30)						
Net change in plan fiduciary net position	1,350,750	646,826	(3,548,343)	2,459,407	805,240	(326,757)	389,309	628,250	441,622	(729,246)
Fiduciary net position, beginning	12,759,326	12,112,500	15,660,843	13,201,436	12,396,196	12,722,953	12,333,644	11,705,394	11,263,772	11,993,018
Fiduciary net position, ending (b)	14,110,076	12,759,326	12,112,500	15,660,843	13,201,436	12,396,196	12,722,953	12,333,644	11,705,394	11,263,772
Net pension liability, ending = (a)-(b)	(2,536,853)	(1,254,120)	(193,873)	(2,258,063)	544,913	487,266	395,260	1,448,755	2,210,880	2,233,051
Fiduciary net position as a % of total pension liability	121.92%	110.90%	101.63%	116.85%	96.04%	96.22%	96.99%	89.49%	84.11%	83.45%
Covered payroll	0	0	0	0	0	0	0	0	0	0
Net pension liability as a % of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note to schedule:
This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required.

CITY OF LEWISTON, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

POLICE RETIREMENT FUND - SCHEDULE OF CONTRIBUTIONS
Year Ended September 30, 2024

	Fiscal Year Ending September 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 0	$ 0	$ 318,000	$ 318,000	$ 241,000	$ 241,000	$ 647,000	$ 647,000	$ 647,000	$ 389,000
Contributions in relation to the actuarially determined contribution				521,371	519,996	519,855	520,968	523,623	522,607	522,726
Contribution deficiency (excess)	$ 0	$ 0	$ 318,000	$ (203,371)	$ (278,996)	$ (278,855)	$ 126,032	$ 123,377	$ 124,393	$ (133,726)
Covered payroll	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note to schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of September 30 of even-numbered years for the biennium that follows the valuation date.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Fully amortized
Asset valuation method	Fair market value
Inflation	2.50%
Salary increases	No active employees
Investment rate of return	5.80%
Retirement age	No active employees
Mortality	Pub-2010 Safety Retirees Amount-Weighted Mortality for healthy annuitants with a load factor of 121% for males and 126% for females; Pub-2010 General Retirees Amount-Weighted Mortality for survivor beneficiaries with load factors of 111% for males and 121% for females; Pub-2010 General Disabled Retirees Amount-Weighted Mortality for disabled annuitants with load factors of 138% for males and 136% for females.

Effective October 1, 2010, a Joint Airport Authority was formed to manage all airport activities and operations. The Lewiston-Nez Perce County Regional Airport has approximately 3,700,000 square feet of airfield pavement. The airport has implemented a pavement management system, which inventories the pavement network, identifies the pavement condition on a periodic basis, and compiles the pavement condition in a pavement maintenance management software *PAVER™*. The U.S. Army Corps of Engineers originally developed the Pavement Condition Index (*PCI)* reporting method as an airfield pavement rating system. The *PCI* is established by visually inspecting sample units of the airport's pavement sections and assessing the type and severity of the pavement's surface distresses, such as cracking, depressions, patching, raveling, rutting, and shoving. The software uses this information to assign a *PCI* for each pavement segment, with a numerical rating scale with a possible range from 0 to 100 that provides a measure of the pavement's functional surface condition. Using the *PCI*, the Pavement Condition Rating (PCR) is assigned to each segment, ranging from "Poor to Failing" to "Good." The rating system is broken down as follows:

PCI	Rating
0-55	Poor to Failed
56-70	Fair
71-85	Satisfactory
86-100	Good

The 2002 *Pavement Condition Index Report* is used as a reference for the GASB 34 reporting requirements for airfield pavements using the Modified Approach. The Lewiston-Nez Perce Regional Airport intends to preserve its infrastructure at an index rating greater than 65. In July 2022, an inspection was performed resulting in *PCI* report dated February 2023. The overall area weighted *PCI* for the Lewiston-Nez Perce County Regional Airport pavement network was 80, representing a "satisfactory" rating. No *PCI* report was conducted during 2024 fiscal year.

Visual pavement inspections were conducted in July 2022 using the *PCI*

Year Ended	Original Estimated Maintenance Expense	Actual Maintenance Expense	PCI Rating	Assessment Date
9/30/15	$ 355,000	4,734,682		
9/30/16	355,000	2,249,777	72	July 2016
9/30/17	355,000	1,067,713		
9/30/18	355,000	3,678,012		
9/30/19	355,000	3,180,451		
9/30/20	355,000	6,521,147		
9/30/21	355,000	2,548,696		
9/30/22	355,000	3,796,555	80	July 2022
9/30/23	355,000	3,337,710		
9/30/24	355,000	2,255,796		

MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUND

The capital projects fund accounts for the construction of major capital facilities other than those financed by Proprietary Funds.

CITY OF LEWISTON, IDAHO

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	$ 2,881,000	$ 2,881,000	$ 2,881,000	
Intergovernmental revenues	1,505,190	2,324,090	2,193,718	$ (130,372)
Charges for services	20,000	20,000	17,947	(2,053)
Earnings on investments	112,000	112,000	350,203	238,203
Other	64,500	2,736,200	1,372,735	(1,363,465)
Fund balance cash forward	(239,660)	(239,660)		239,660
Total revenues	4,343,030	7,833,630	6,815,603	(1,018,027)
EXPENDITURES				
Capital outlay				
Transportation	4,146,530	4,760,530	2,619,856	2,140,674
Recreation, parks, and facilities	160,000	3,036,600	1,267,883	1,768,717
Library	36,500	36,500	9,878	26,622
Total expenditures	4,343,030	7,833,630	3,897,617	3,936,013
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	2,917,986	2,917,986
OTHER FINANCING SOURCES (USES)				
Operating transfers out			(572,112)	(572,112)
Total other financing sources (uses)	0	0	(572,112)	(572,112)
NET CHANGE IN FUND BALANCES	0	0	2,345,874	2,345,874
FUND BALANCES AT BEGINNING OF YEAR	0	0	4,605,211	4,605,211
FUND BALANCES AT END OF YEAR	$ 0	$ 0	$ 6,951,085	$ 6,951,085
Budgetary basis expenditures differ from GAAP basis expenditures due to the inclusion of encumbrances for budgetary basis reporting				
GAAP basis expenditures			$ 6,167,346	
Prior year encumbrances			(2,742,258)	
Current year encumbrances			472,529	
Budget basis expenditures			$ 3,897,617	

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for assets, liabilities, and financial transactions of specific revenue (other than special assessments) which are restricted for particular purposes. The following nonmajor governmental funds are included in this group.

CEMETERY FUND – to account for the operation and maintenance of the cemetery. Property taxes, sale of cemetery plats and earnings from investments of the Perpetual Care Fund are the principal revenue sources. City ordinance requires that these revenues finance cemetery operation and maintenance.

LIBRARY FUND – to account for the operation of the public library. Financing is provided principally through property taxes, which are restricted for library operations by City ordinance.

PUBLIC TRANSPORTATION FUND – to account for funding from the Federal Transit Administration for transit related capital projects.

SPECIAL ASSESSMENT FUND

BUSINESS IMPROVEMENT DISTRICT – to finance the acquisition, construction or maintenance of parking facilities for the benefit of the District, physical improvements and decoration of any public space in the District, promotion of public events to take place on or in public places of the District, the acquisition and operation of transportation services to promote retail trade activities within the District, general promotion of retail trade activities in the District and operation costs to manage, develop and promote the District.

PERMANENT FUND

CEMETERY PERPETUAL CARE FUND – to account for the collection of monies received for the perpetual care of graves at the cemetery and the related interest earnings on the investments.

CITY OF LEWISTON, IDAHO

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

	Special Revenue				Permanent Fund	Total Nonmajor Governmental Funds
	Cemetery	Library	Public Transportation	Business Improvement District	Cemetery Perpetual Care	
ASSETS						
Cash	$ 440,227	$ 452,788	$ 461,779		$ 347	$ 1,355,141
Investments		10,353			1,126,285	1,136,638
Receivables						
Accounts	3,946	795	13,242			17,983
Intergovernmental			518,199			518,199
Total assets	$ 444,173	$ 463,936	$ 993,220	$ 0	$ 1,126,632	$ 3,027,961
LIABILITIES AND FUND BALANCES						
Vouchers payable	$ 25,809	$ 20,414	$ 108,524			$ 154,747
Accrued salaries and benefits			64,798			64,798
Total liabilities	25,809	20,414	173,322	$ 0	$ 0	219,545
FUND BALANCES						
Committed for:						
Perpetual care					1,126,632	1,126,632
Assigned for:						
Special revenue	418,364	443,522	819,898			1,681,784
Total fund balances	418,364	443,522	819,898	0	1,126,632	2,808,416
Total liabilities and fund balances	$ 444,173	$ 463,936	$ 993,220	$ 0	$ 1,126,632	$ 3,027,961

CITY OF LEWISTON, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	Special Revenue				Permanent Fund	Total
	Cemetery	Library	Public Transportation	Business Improvement District	Cemetery Perpetual Care	Nonmajor Governmental Funds
REVENUES						
Property taxes	$ 150,000	$ 1,473,500	$ 460,180			$ 2,083,680
Intergovernmental revenues		16,875				16,875
Charges for services	43,539	5,420			$ 1,236	50,195
Earnings (loss) on investments	17,553	24,381	28,978		222,093	293,005
Other	3,144	29,202	1,443,383	$ 25,273		1,501,002
Total revenues	214,236	1,549,378	1,932,541	25,273	223,329	3,944,757
EXPENDITURES						
Current						
General government				19,190		19,190
Cemetery	216,534				3,231	219,765
Library		1,530,799				1,530,799
Public transportation			1,208,905			1,208,905
Capital outlay			702,667			702,667
Total expenditures	216,534	1,530,799	1,911,572	19,190	3,231	3,681,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,298)	18,579	20,969	6,083	220,098	263,431
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000					50,000
Transfers out				(6,083)	(50,000)	(56,083)
Total other financing sources (uses)	50,000	0	0	(6,083)	(50,000)	(6,083)
NET CHANGE IN FUND BALANCES	47,702	18,579	20,969	0	170,098	257,348
FUND BALANCES AT BEGINNING OF YEAR	370,662	424,943	798,929	0	956,534	2,551,068
FUND BALANCES AT END OF YEAR	$ 418,364	$ 443,522	$ 819,898	$ 0	$ 1,126,632	$ 2,808,416

CITY OF LEWISTON, IDAHO

CEMETERY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	$ 150,000	$ 150,000	
Charges for services	53,650	43,539	$ (10,111)
Earnings on investments	7,500	17,553	10,053
Other	74,520	3,144	(71,376)
Total revenues	285,670	214,236	(71,434)
EXPENDITURES			
Current			
Personnel services	146,950	98,280	48,670
Supplies and materials	21,040	20,030	1,010
Services and charges	167,680	98,224	69,456
Total expenditures	335,670	216,534	119,136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,000)	(2,298)	47,702
OTHER FINANCING SOURCES			
Transfers in	50,000	50,000	
Total other financing sources	50,000	50,000	0
NET CHANGE IN FUND BALANCE	0	47,702	47,702
FUND BALANCE AT BEGINNING OF YEAR	0	370,662	370,662
FUND BALANCE AT END OF YEAR	$ 0	$ 418,364	$ 418,364

CITY OF LEWISTON, IDAHO

LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	$ 1,473,500	$ 1,473,500	
Intergovernmental revenues	22,620	16,875	$ (5,745)
Charges for services	4,500	5,420	920
Earnings on investments	20,000	24,381	4,381
Other	103,770	29,202	(74,568)
Total revenues	1,624,390	1,549,378	(75,012)
EXPENDITURES			
Current			
Personnel services	1,156,800	1,113,556	43,244
Supplies and materials	159,650	151,661	7,989
Services and charges	252,790	235,513	17,277
Capital outlay	55,150	30,069	25,081
Total expenditures	1,624,390	1,530,799	93,591
NET CHANGE IN FUND BALANCE	0	18,579	18,579
FUND BALANCE AT BEGINNING OF YEAR	0	424,943	424,943
FUND BALANCE AT END OF YEAR	$ 0	$ 443,522	$ 443,522

CITY OF LEWISTON, IDAHO

PUBLIC TRANSPORTATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	$ 460,180	$ 460,180	
Earnings on investments	14,000	28,978	$ 14,978
Other	2,298,700	1,443,383	(855,317)
Total revenues	2,772,880	1,932,541	(840,339)
EXPENDITURES			
Current			
Personnel services	943,390	914,707	28,683
Supplies and materials	100,190	89,280	10,910
Services and charges	229,640	204,918	24,722
Capital outlay	1,499,660	702,667	796,993
Total expenditures	2,772,880	1,911,572	861,308
NET CHANGE IN FUND BALANCE	0	20,969	20,969
FUND BALANCE AT BEGINNING OF YEAR	0	798,929	798,929
FUND BALANCE AT END OF YEAR	$ 0	$ 819,898	$ 819,898

CITY OF LEWISTON, IDAHO

BUSINESS IMPROVEMENT DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Other	$ 200,000	$ 25,273	$ (174,727)
Total revenues	200,000	25,273	(174,727)
EXPENDITURES			
Current			
Supplies and materials	4,980	4,115	865
Services and charges	195,020	15,075	179,945
Total expenditures	200,000	19,190	180,810
EXCESS OF REVENUES OVER EXPENDITURES	0	6,083	6,083
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Transfers out		(6,083)	(6,083)
Total other financing sources (uses)	0	(6,083)	(6,083)
NET CHANGE IN FUND BALANCE	0	0	0
FUND BALANCE AT BEGINNING OF YEAR	0	0	0
FUND BALANCE AT END OF YEAR	$ 0	$ 0	$ 0

CITY OF LEWISTON, IDAHO

CEMETERY PERPETUAL CARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	$ 3,000	$ 1,236	$ (1,764)
Earnings on investments	97,000	222,093	125,093
Total revenues	100,000	223,329	123,329
EXPENDITURES			
Current			
Services and charges	4,000	3,231	769
Total expenditures	4,000	3,231	769
EXCESS OF REVENUES OVER EXPENDITURES	96,000	220,098	124,098
OTHER FINANCING SOURCES (USES)			
Fund balance cash forward	(46,000)		(46,000)
Transfers out	(50,000)	(50,000)	
Total other financing sources (uses)	(96,000)	(50,000)	(46,000)
NET CHANGE IN FUND BALANCE	0	170,098	170,098
FUND BALANCE AT BEGINNING OF YEAR	0	956,534	956,534
FUND BALANCE AT END OF YEAR	$ 0	$ 1,126,632	$ 1,126,632

CITY OF LEWISTON, IDAHO

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET
September 30, 2024

	Fleet Maintenance	Workers Comp Trust	Information Systems	Totals
ASSETS				
CURRENT ASSETS				
Cash	$ 739,330	$ 149,973	$ 359,728	$ 1,249,031
Investments	551,986	1,666,462	220,725	2,439,173
Accounts receivable	71,523		1,318	72,841
Intergovernmental	3,137			3,137
Inventory	209,462			209,462
Total current assets	1,575,438	1,816,435	581,771	3,973,644
CAPITAL ASSETS				
Machinery and equipment	14,325,853		375,870	14,701,723
Less accumulated depreciation	(8,489,360)		(248,316)	(8,737,676)
Total capital assets	5,836,493	0	127,554	5,964,047
Total assets	7,411,931	1,816,435	709,325	9,937,691
DEFERRED OUTFLOWS OF RESOURCES				
Defined benefit pension	83,500		90,100	173,600
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES				
Vouchers payable	11,357	4,372	14,562	30,291
Compensated absences payable	6,744		7,079	13,823
Total current liabilities	18,101	4,372	21,641	44,114
NONCURRENT LIABILITIES				
Net pension liability	297,400		315,000	612,400
Compensated absences payable	74,180		77,863	152,043
	371,580		392,863	764,443
Total liabilities	389,681	4,372	414,504	808,557
DEFERRED INFLOWS OF RESOURCES				
Defined benefit pension	33,100		27,600	60,700
FUND EQUITY				
Unreserved	7,072,650	1,812,063	357,321	9,242,034
Total fund equity	7,072,650	1,812,063	357,321	9,242,034
Total liabilities and fund equity	$ 7,495,431	$ 1,816,435	$ 799,425	$ 10,111,291

CITY OF LEWISTON, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY - GAAP BASIS
Year Ended September 30, 2024

	Fleet Maintenance	Workers Comp Trust	Information System	Totals
OPERATING REVENUES				
Charges for services	$ 2,202,657	$ 503,365	$ 1,363,367	$ 4,069,389
Total operating revenues	2,202,657	503,365	1,363,367	4,069,389
OPERATING EXPENSES				
Depreciation	681,617		38,174	719,791
Administration		77,774	687,841	765,615
Personnel services			671,489	671,489
Garage services	1,059,922			1,059,922
Health insurance		794,085		794,085
Total operating expenses	1,741,539	871,859	1,397,504	4,010,902
OPERATING INCOME (LOSS)	461,118	(368,494)	(34,137)	58,487
NONOPERATING REVENUES				
Interest earned	94,474	69,798	21,441	185,713
Other revenues	90,934		1,318	92,252
Total nonoperating revenues	185,408	69,798	22,759	277,965
NET INCOME (LOSS)	646,526	(298,696)	(11,378)	336,452
FUND EQUITY AT BEGINNING OF YEAR	6,426,124	2,110,759	368,699	8,905,582
FUND EQUITY AT END OF YEAR	$ 7,072,650	$ 1,812,063	$ 357,321	$ 9,242,034

CITY OF LEWISTON, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS
Year Ended September 30, 2024

	Fleet Maintenance	Workers Comp Trust	Information Systems	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from interfund charges	$ 2,131,885	$ 503,365	$ 1,362,049	$ 3,997,299
Cash paid for payroll	(607,079)		(633,344)	(1,240,423)
Cash paid for operating expenses	(402,597)	(868,968)	(659,367)	(1,930,932)
Other income (expense)	90,934		1,318	92,252
Net cash provided (used) by operating activities	1,213,143	(365,603)	70,656	918,196
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Purchase and construction of capital assets	(2,201,176)		(55,489)	(2,256,665)
Net cash used by capital financing activities	(2,201,176)	0	(55,489)	(2,256,665)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(28,472)		(11,386)	(39,858)
Sale of investments		261,022		261,022
Interest received	94,474	69,798	21,441	185,713
Net cash provided by investing activities	66,002	330,820	10,055	406,877
Net change in cash	(922,031)	(34,783)	25,222	(931,592)
Cash and cash equivalents at beginning of year	1,661,361	184,756	334,506	2,180,623
Cash and cash equivalents at end of year	$ 739,330	$ 149,973	$ 359,728	$ 1,249,031
RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 461,118	$ (368,494)	$ (34,137)	$ 58,487
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	681,617		38,174	719,791
Net change in deferred pension expense	35,000		38,100	73,100
Changes in:				
Accrued revenue	(70,772)		(1,318)	(72,090)
Inventory	(1,186)			(1,186)
Accrued expenses	16,432	2,891	28,519	47,842
Other revenue	90,934		1,318	92,252
Net cash provided (used) by operating activities	$ 1,213,143	$ (365,603)	$ 70,656	$ 918,196

CITY OF LEWISTON, IDAHO

FIDUCIARY FUNDS

COMBINING STATEMENT OF NET POSITION
September 30, 2024

	Employee Retirement Plan	Employee Benefit Plan Trust	Totals
ASSETS			
Cash	$ 55,554	$ 971,151	$ 1,026,705
Investments		6,690,971	6,690,971
Cash equivalents	755,637		755,637
Corporate obligations	4,015,138		4,015,138
Foreign obligations	295,308		295,308
Domestic common stocks	1,400,861		1,400,861
Mutual funds - equities	7,372,081		7,372,081
Mutual funds - fixed income	215,497		215,497
Accounts receivable		11,567	11,567
Prepaid expenses		71,485	71,485
Total assets	14,110,076	7,745,174	21,855,250
LIABILITIES			
Accounts payable		296,484	296,484
Health claims incurred but not reported (IBNR)		401,464	401,464
Total liabilities	0	697,948	697,948
NET POSITION			
Restricted for pension	14,110,076		14,110,076
Restricted for medical benefits		7,047,226	7,047,226
Total net position	$ 14,110,076	$ 7,047,226	$ 21,157,302

CITY OF LEWISTON, IDAHO

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN NET POSITION
Year Ended September 30, 2024

	Employee Retirement Plan	Employee Benefit Plan Trust	Totals
ADDITIONS			
Contributions			
Employer contributions		$ 4,580,368	$ 4,580,368
Employee contributions		474,154	474,154
Retiree contributions		115,070	115,070
COBRA		18,242	18,242
Cafeteria Plan		194,265	194,265
Total contributions	$ 0	5,382,099	5,382,099
Other additions			
Rebates		81,427	81,427
Stop loss recovered		431,118	431,118
Total other additions		512,545	512,545
Investment earnings			
Interest and dividends	382,812	270,857	653,669
Net increase in fair value of investments	2,149,910	229,910	2,379,820
Investment expenses	(84,212)		(84,212)
Net investment income	2,448,510	500,767	2,949,277
Total additions	2,448,510	6,395,411	8,843,921
DEDUCTIONS			
Disbursed to beneficiaries	1,097,760	5,608,761	6,706,521
Change in IBNR		(4,680)	(4,680)
Administrative expenses		334,782	334,782
Amortization of contribution deficit reserve		(320,589)	(320,589)
Total deductions	1,097,760	5,618,274	6,716,034
Change in net position	1,350,750	777,137	2,127,887
NET POSITION AT BEGINNING OF YEAR	12,759,326	6,270,089	19,029,415
NET POSITION AT END OF YEAR	$ 14,110,076	$ 7,047,226	$ 21,157,302

CITY OF LEWISTON, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
September 30, 2024 and 2023

	2024	2023
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	$ 13,895,300	$ 13,895,300
Buildings and improvements	33,110,307	31,915,911
Accumulated depreciation	(15,927,183)	(15,086,075)
Machinery and equipment	5,755,851	4,495,331
Accumulated depreciation	(2,590,168)	(2,372,318)
Streets and water systems	109,599,102	121,204,127
Accumulated depreciation	(71,386,395)	(75,944,652)
Traffic control system	9,232,000	10,097,000
Accumulated depreciation	(4,068,000)	(3,904,000)
Airport	20,110,546	20,111,413
Accumulated depreciation	(985,334)	(953,382)
Total governmental funds capital assets	$ 96,746,026	$ 103,458,655
INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:		
General fund	$ 53,625,383	$ 59,664,579
Special revenue funds	43,120,643	43,794,076
Total governmental funds capital assets by source	$ 96,746,026	$ 103,458,655

CITY OF LEWISTON, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
Year Ended September 30, 2024

FUNCTION AND ACTIVITY	Land and Buildings	Infrastructure	Machinery and Equipment	Total
Facilities			$ 469,890	$ 469,890
Police			531,822	531,822
Fire			792,065	792,065
Community development			45,465	45,465
Administrative support services			591,931	591,931
Airport	$ 10,839,377	$ 20,110,546	1,991,585	32,941,508
Transportation services		116,956,168	476,913	117,433,081
Recreation			52,714	52,714
Library			420,977	420,977
Transit			123,054	123,054
Golf			259,435	259,435
Other (unclassified)	36,166,230	1,874,934		38,041,164
Total capital assets	$ 47,005,607	$ 138,941,648	$ 5,755,851	191,703,106
Accumulated depreciation				(94,957,080)
Total capital assets used in the operation of governmental funds				$ 96,746,026

CITY OF LEWISTON, IDAHO

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
Year Ended September 30, 2024

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets 10/1/23	Additions	Deductions	Governmental Funds Capital Assets 9/30/24
Equipment				
Facilities	$ 411,459	$ 58,431		$ 469,890
Police	645,583	21,630	$ 135,391	531,822
Fire	792,065			792,065
Community development	45,465			45,465
Administrative support services	597,973		6,042	591,931
Airport	862,820			862,820
Airport navigational	1,128,765			1,128,765
Transportation services	460,272	16,641		476,913
Recreation	38,366	14,348		52,714
Library	435,524		14,547	420,977
Golf	89,500	169,935		259,435
Transit	116,304	6,750		123,054
Total equipment	5,624,096	287,735	155,980	5,755,851
Land				
Airport	5,688,340			5,688,340
Other (unclassified)	8,206,960			8,206,960
Total land	13,895,300	0	0	13,895,300
Buildings				
Airport	5,151,037			5,151,037
Other (unclassified)	26,764,874	1,194,396		27,959,270
Total buildings	31,915,911	1,194,396	0	33,110,307
Infrastructure				
Airport runways	18,982,648	1,127,898		20,110,546
Streets and water system	121,204,127	4,344,108	15,949,133	109,599,102
Traffic signals	8,166,000	27,000	829,000	7,364,000
Street lights	1,931,000	18,000	81,000	1,868,000
Total infrastructure	150,283,775	5,517,006	16,859,133	138,941,648
Total capital assets	$ 201,719,082	$ 6,999,137	$ 17,015,113	$ 191,703,106

STATISTICAL SECTION

City of Lewiston, Idaho

Statistical and Continuing Disclosure Contents

Statistical Information

Statistical information contained herein relates to the physical, economic, social, and political characteristics of the City. The design provides a broader and more complete understanding of the City and its financial affairs than is possible from the financial statements, notes, and supporting schedules presented in the financial section.

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Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year. The City implemented GASB Statement 34 in Fiscal Year 2003.

City of Lewiston, Idaho

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities:										
Net investment in capital assets	$ 79,441,154	$ 83,219,406	$ 85,169,257	$ 88,120,635	$ 91,727,127	$ 99,193,819	$ 100,516,297	$ 105,146,198	$ 107,885,828	$ 102,710,073
Restricted	836,963	884,849	974,078	1,006,131	1,006,131	989,373	1,117,379	884,383	16,622,714	19,098,485
Unrestricted	5,581,076	5,866,132	7,012,865	12,341,196	16,318,944	20,103,770	35,206,821	46,150,349	35,327,389	28,021,563
Total governmental activities—Net position	**$ 85,859,193**	**$ 89,970,387**	**$ 93,156,200**	**$ 101,467,962**	**$ 109,052,202**	**$ 120,286,962**	**$ 136,840,497**	**$ 152,180,930**	**$ 159,835,931**	**$ 149,830,121**
Business-type activities:										
Net investment in capital assets	$ 39,333,852	$ 40,195,222	$ 40,291,847	$ 41,888,375	$ 45,650,119	$ 46,904,834	$ 52,894,186	$ 52,554,020	$ 55,154,091	$ 67,732,120
Restricted	2,433,655	2,645,825	1,815,506	2,071,416	2,304,813	2,283,029	2,487,161	2,691,862	2,975,362	2,895,646
Unrestricted	7,936,306	8,124,457	11,061,552	11,976,577	14,010,138	18,143,299	20,736,627	27,437,354	32,804,897	41,217,597
Total business-type activities—Net position	**49,703,813**	**50,965,504**	**53,168,905**	**55,936,368**	**61,965,070**	**67,331,162**	**76,117,974**	**82,683,236**	**90,934,350**	**111,845,363**
Primary government:										
Net investment in capital assets	$ 118,775,006	$ 123,414,628	$ 125,461,104	$ 130,009,010	$ 137,377,246	$ 146,098,653	$ 153,410,483	$ 157,700,218	$ 163,039,919	$ 170,442,193
Restricted for:										
System expansion projects	2,433,655	2,645,825	1,815,506	2,071,416	2,304,813	2,283,029	2,487,161	2,691,862	2,975,362	2,895,646
Pension									15,666,180	17,971,853
Cemetery perpetual care	836,963	884,849	974,078	1,006,131	1,006,131	989,373	1,117,379	884,383	956,534	1,126,632
Unrestricted	13,517,382	13,990,589	18,074,417	24,317,773	30,329,082	38,247,069	55,943,448	73,587,703	68,132,286	69,239,160
Total primary government—Net position	**135,563,006**	**140,935,891**	**146,325,105**	**157,404,330**	**171,017,272**	**187,618,124**	**212,958,471**	**234,864,166**	**250,770,281**	**261,675,484**
Component unit:										
Net investment in capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted	211,484	209,248	213,137	943,464	920,042	628,519	628,519	628,519	628,519	-
Unrestricted	230,445	227,099	479,230	(1,381,908)	(1,757,480)	(1,133,156)	(933,592)	(486,913)	989,827	2,419,043
Total component unit—Net position	**$ 441,929**	**$ 436,347**	**$ 692,367**	**$ (438,444)**	**$ (837,438)**	**$ (504,637)**	**$ (305,073)**	**$ 141,606**	**$ 1,618,346**	**$ 2,419,043**

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

FUNCTIONS/PROGRAMS	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities										
General government	$ 1,492,181	$ 2,536,969	$ 695,490	$ 2,188,403	$ 1,710,571	$ 2,603,816	$ 2,543,160	$ 4,019,964	$ 2,628,358	$ 8,093,413
Police protection	6,969,245	7,022,993	6,737,522	5,930,449	7,625,655	7,992,588	6,361,160	9,502,128	7,511,311	10,421,085
Fire protection and ambulance service	7,656,681	7,892,172	6,638,878	6,156,703	6,711,520	7,551,895	3,663,505	3,695,791	8,802,894	9,322,300
Cemetery	168,643	181,409	200,671	224,856	229,866	199,402	152,435	189,056	186,671	215,845
Airport	95,470	-	-	-	-	-	-	-	-	-
Community development	1,234,845	1,517,653	1,233,039	1,555,216	677,863	1,900,788	1,552,961	1,797,366	4,438,434	2,422,339
Transportation	2,777,200	4,639,339	6,771,832	6,637,693	5,818,568	3,724,235	4,965,699	5,556,741	9,416,136	9,780,911
Recreation	544,962	534,177	597,134	675,439	602,904	651,098	603,724	598,673	1,677,153	989,543
Library	1,288,093	1,101,782	1,250,757	1,569,162	1,599,062	1,816,542	1,453,232	1,891,235	1,589,862	1,632,566
Service Center	182,153	33,193	95,214	81,237	19,398	77,760	53,489	76,763	503,666	205,728
Parks and facilities	3,499,050	3,286,670	3,496,476	3,887,409	4,628,932	4,756,970	3,259,319	4,269,880	2,622,546	4,063,803
Retirement actuarial charges	(2,842,798)	-	-	-	-	-	-	-	-	-
Interest on long-term debt	176,293	151,405	126,739	98,841	74,404	56,562	41,908	1,108	-	-
Total governmental activities expenses	23,242,018	28,897,762	27,843,752	29,005,408	29,698,743	31,331,656	24,650,592	31,598,705	39,377,031	47,147,533
Business-Type Activities										
Water	4,209,762	4,233,811	4,094,775	4,312,853	4,655,054	5,231,947	5,323,776	5,943,675	6,297,139	6,942,066
Sewer	4,438,533	4,622,800	4,794,441	4,490,449	4,946,857	5,939,990	5,294,768	7,633,513	5,731,919	6,205,670
Stormwater	-	-	-	-	-	-	-	-	-	862,589
Sanitation	5,243,957	5,425,692	5,622,463	5,934,340	6,262,590	6,391,275	6,113,464	6,373,415	6,650,024	6,937,640
Golf Course	129,074	142,721	134,629	137,361	139,238	147,286	130,235	131,939	105,042	-
Total business-type activities expenses	14,021,326	14,425,024	14,646,308	14,875,003	16,003,739	17,710,498	16,862,243	20,082,542	18,784,124	20,947,965
Total primary government expenses	$ 37,263,344	$ 43,322,786	$ 42,490,060	$ 43,880,411	$ 45,702,482	$ 49,042,154	$ 41,512,835	$ 51,681,247	$ 58,161,155	$ 68,095,498
PROGRAM REVENUES										
Governmental Activities										
Charges for services										
General government	$ 294,678	$ 292,866	$ 289,935	$ 296,018	$ 310,231	$ 302,310	$ 295,686	$ 308,477	$ 356,356	$ 341,387
Fire protection and ambulance service	1,799,434	1,867,777	1,781,316	2,072,255	1,831,154	1,796,564	1,925,995	2,426,262	2,024,673	1,914,269
Cemetery	51,937	64,205	55,744	45,892	61,780	57,905	70,600	60,476	46,770	46,683
Community development	878,427	852,007	844,852	1,209,626	827,844	1,424,839	1,219,639	2,073,774	2,652,212	2,482,283
Transportation	587,477	241,203	254,995	269,786	256,081	414,806	427,356	230,700	84,089	232,480
Recreation	410,965	383,800	358,150	342,867	336,039	358,978	322,857	385,361	460,979	501,811
Library	6,194	8,711	6,411	12,388	26,656	22,433	27,696	28,837	28,208	28,623
Parks and facilities	64,996	54,216	55,174	58,973	55,626	28,413	77,108	56,639	51,429	53,631
Operating grants and contributions	3,389,178	3,889,018	3,664,252	3,663,065	4,243,524	4,547,836	8,268,556	5,606,558	5,861,648	6,399,466
Capital grants and contributions	1,318,855	2,498,024	497,289	4,176,626	2,393,708	4,544,849	1,392,504	3,955,188	977,668	537,451
Total governmental activities program revenues	8,802,141	10,151,827	7,808,118	12,147,496	10,342,643	13,498,933	14,027,997	15,132,272	12,544,032	12,538,084

Changes in Net Position, cont.
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
Business-Type Activities	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Charges for services										
Water	4,351,549	4,215,103	4,532,476	4,713,608	6,650,134	6,495,599	7,568,911	7,328,904	7,045,259	7,994,610
Sewer	5,057,629	5,826,961	6,158,608	6,254,524	9,137,761	9,764,429	10,306,319	10,918,537	11,286,467	11,277,823
Stormwater	-	-	-	-	-	-	-	-	-	1,796,332.00
Sanitation	4,929,416	4,976,616	5,266,590	5,594,864	5,827,181	6,445,684	6,849,343	7,186,166	7,157,138	7,293,916
Golf Course	115,000	139,883	115,000	115,000	115,000	115,000	148,015	104,000	-	-
Total business-type activities program revenues	14,453,594	15,158,563	16,072,674	16,677,996	21,730,076	22,820,712	24,872,588	25,537,607	25,488,864	28,362,681
Total primary government programs revenues	$ 23,255,735	$ 25,310,390	$ 23,880,792	$ 28,825,492	$ 32,072,719	$ 36,319,645	$ 38,900,585	$ 40,669,879	$ 38,032,896	$ 40,900,765
Net (expense) revenue										
Governmental activities	$ (14,439,877)	$ (18,745,935)	$ (20,035,634)	$ (16,857,912)	$ (19,356,100)	$ (17,832,723)	$ (10,622,595)	$ (16,466,433)	$ (26,832,999)	$ (34,609,449)
Business-type activities	432,268	733,539	1,426,366	1,802,993	5,726,337	5,110,214	8,010,345	5,455,065	6,704,740	7,414,716
Total primary government net expense	$ (14,007,609)	$ (18,012,396)	$ (18,609,268)	$ (15,054,919)	$ (13,629,763)	$ (12,722,509)	$ (2,612,250)	$ (11,011,368)	$ (20,128,259)	$ (27,194,733)
GENERAL REVENUES										
Governmental Activities										
Property taxes, levied for general purposes	$ 16,456,033	$ 17,173,892	$ 18,402,417	$ 19,568,843	$ 21,222,362	$ 22,176,965	$ 19,620,451	$ 23,469,094	$ 23,969,292	$ 24,451,981
State sales tax not restricted to specific programs	3,181,996	3,310,085	3,412,791	3,577,290	3,677,316	4,315,808	3,818,878	3,856,822	3,835,680	3,866,272
Franchise taxes	604,735	569,938	584,793	573,734	553,594	552,793	546,415	814,680	912,337	967,268
State liquor and tobacco taxes	604,570	635,202	656,245	681,009	689,088	720,611	827,261	768,010	736,848	681,661
Other state and federal funding not restricted to specific programs	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	119,227	193,830	262,652	181,898	214,959	261,847	265,167	(29,160)	1,583,069	2,004,504
Other general revenues	1,092,512	974,182	2,081,123	586,900	583,021	1,039,459	2,097,958	2,927,420	3,450,774	2,230,131
Transfers	46,601	-	-							(9,598,178)
Total governmental activities general revenues	22,105,674	22,857,129	25,400,021	25,169,674	26,940,340	29,067,483	27,176,130	31,806,866	34,488,000	24,603,639
Business-Type Activities										
Interest and investment earnings	73,541	62,622	63,655	73,155	87,992	146,685	137,969	71,747	124,054	1,871,339
Other General Revenue	677,101	245,464	464,497	703,880	876,478	155,680	117,909	704,720	986,143	2,026,780
Transfers	32,882	(46,601)	-	-						9,598,178
Total business-type activities general revenues	783,524	261,485	528,152	777,035	964,470	302,365	255,878	776,467	1,110,197	13,496,297
Total primary government	$ 22,889,198	$ 23,118,614	$ 25,928,173	$ 25,946,709	$ 27,904,810	$ 29,369,848	$ 27,432,008	$ 32,583,333	$ 35,598,197	$ 38,099,936
CHANGE IN NET POSITION										
Governmental activities	$ 7,665,797	$ 4,111,194	$ 5,364,387	$ 8,311,762	$ 7,584,240	$ 11,234,760	$ 16,553,535	$ 15,340,433	$ 7,655,001	$ (10,005,810)
Additional infrastructure assets capitalized										
Business-type activities	1,215,792	995,024	1,954,518	2,580,028	6,690,807	5,412,579	8,266,223	6,231,532	7,814,937	20,911,013
Total primary government	$ 8,881,589	$ 5,106,218	$ 7,318,905	$ 10,891,790	$ 14,275,047	$ 16,647,339	$ 24,819,758	$ 21,571,965	$ 15,469,938	$ 10,905,203

City of Lewiston, Idaho

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General Fund				
Nonspendable				
Inventory	$ 20,815	$ 11,409	$ 15,516	$ 14,165
Committed				
Drug Enforcement	91,270	62,604	60,260	57,237
Assigned				
Unemployment Claims	134,025	129,975	114,390	118,805
Building reserve		977,154	119,745	1,009,990
Unassigned	6,261,164	5,806,975	6,416,630	6,929,752
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	$ 6,507,274	$ 6,988,117	$ 6,726,541	$ 8,129,949
All other governmental funds				
Committed				
Road & Bridge	$ 414,229	$ 416,040	$ 500,542	$ 508,934
Economic Development	-	-	772,731	707,801
Perpetual Care	836,963	884,849	974,078	1,006,131
Assigned				
Special Revenue	1,790,808	1,970,605	1,978,928	1,789,081
Capital Projects	573,002	440,176	1,120,100	1,395,659
Reserved				
Unreserved, reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Other governmental funds	-	-	-	-
Total all other governmental funds	$ 3,615,002	$ 3,711,670	$ 5,346,379	$ 5,407,606
Total General & Other Government Funds	$ 10,122,276	$ 10,699,787	$ 12,072,920	$ 13,537,555

Fund Balances of Governmental Funds, cont.
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 12,680	$ 14,036	$ 4,582	$ 5,728	$ 3,437	$ 4,398
39,970	40,093	39,748	74,840	270,377	544,413
135,359	131,498	124,589	146,201	146,694	147,198
1,942,905	2,517,531	3,568,189	4,801,393	6,451,393	5,858,782
7,541,695	9,398,130	11,613,799	13,445,192	13,982,358	10,365,675
-	-	-	-	-	-
-	-	-	-	-	-
$ 9,672,609	$ 12,101,288	$ 15,350,907	$ 18,473,354	$ 20,854,259	$ 16,920,466
$ 522,139	$ 192,153	$ 192,674	$ 193,992	$ 202,279	$ 213,280
692,974	675,133	605,268	1,401,152	1,157,518	990,187
1,006,142	989,373	1,117,379	884,383	956,534	1,126,632
1,670,842	2,373,723	3,693,711	5,860,329	5,694,417	7,810,579
1,998,296	2,006,594	3,406,731	5,932,801	7,347,469	7,423,614
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
$ 5,890,393	$ 6,236,976	$ 9,015,763	$ 14,272,657	$ 15,358,217	$ 17,564,292
$ 15,563,002	$ 18,338,264	$ 24,366,670	$ 32,746,011	$ 36,212,476	$ 34,484,758

City of Lewiston, Idaho

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Total Governmental Funds 2015	Total Governmental Funds 2016	Total Governmental Funds 2017	Total Governmental Funds 2018	Total Governmental Funds 2019
REVENUES					
Property taxes	$ 16,633,082	$ 17,255,639	$ 18,256,851	$ 19,574,843	$ 21,150,362
Licenses and permits	1,171,054	1,219,807	1,110,310	1,464,784	1,120,426
Intergovernmental revenues	7,278,116	9,259,120	6,909,411	9,126,733	7,691,611
Charges for services	5,925,228	5,293,587	5,327,428	5,413,887	5,881,879
Earnings on investments	31,979	122,642	224,833	147,623	177,309
Other	1,876,380	2,777,121	2,962,045	1,458,260	3,146,516
Total revenues	32,915,839	35,927,916	34,790,878	37,186,130	39,168,103
EXPENDITURES					
Current					
General government	3,465,507	3,540,055	3,569,139	3,752,188	3,995,904
Police protection	6,625,492	6,747,417	7,113,045	7,214,892	7,656,631
Fire protection and ambulance	7,496,881	7,845,145	7,774,480	8,053,792	8,298,623
Cemetery	168,308	182,757	224,451	237,161	238,723
Airport		-	-	-	-
Community development	1,226,988	1,512,712	1,352,038	1,718,582	1,485,736
Transportation	6,303,575	7,724,965	5,295,548	7,697,859	6,255,234
Recreation, parks, and facilities	3,595,104	3,699,258	3,517,526	3,798,342	3,724,406
Library	1,169,916	1,343,516	1,243,074	1,243,829	1,270,256
Public transportation	693,078	715,373	805,876	845,023	936,731
Golf					
Capital outlay	368,328	540,034	2,757,021	655,986	2,776,008
Debt service - principal	456,221	480,870	505,703	405,000	430,000
Debt service - interest	176,293	151,406	126,741	98,841	74,404
Total expenditures	31,745,691	34,483,508	34,284,642	35,721,495	37,142,656
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,170,148	1,444,408	506,236	1,464,635	2,025,447
OTHER FINANCING SOURCES (USES)					
Transfers in	25,000	186,841	25,000	40,000	40,000
Transfers out	(25,000)	(186,841)	(25,000)	(40,000)	(40,000)
Debt financing					
Total other financing sources (uses)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	1,170,148	1,444,408	506,236	1,464,635	2,025,447
FUND BALANCES AT BEGINNING OF YEAR	8,952,128	10,122,276	11,566,684	12,072,920	13,537,555
FUND BALANCES AT END OF YEAR	$ 10,122,276	$ 11,566,684	$ 12,072,920	$ 13,537,555	$ 15,563,002
DEBT SERVICE EXPENDITURES AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	2.60%	2.29%	2.27%	1.54%	1.44%

City of Lewiston, Idaho

Changes in Fund Balances of Governmental Funds, cont.
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Total Governmental Funds 2020	Total Governmental Funds 2021	Total Governmental Funds 2022	Total Governmental Funds 2023	Total Governmental Funds 2024
REVENUES					
Property taxes	$ 22,087,595	$ 19,754,531	$ 23,686,784	$ 23,658,269	$ 24,451,981
Licenses and permits	1,483,616	1,404,919	1,334,558	1,564,251	1,729,159
Intergovernmental revenues	8,857,984	12,242,711	12,226,133	8,763,384	9,204,614
Charges for services	5,959,123	6,204,911	6,109,354	5,984,279	5,791,212
Earnings on investments	231,741	241,364	(59,713)	1,421,316	1,818,791
Other	5,850,713	3,306,009	5,307,019	6,434,694	5,528,961
Total revenues	44,470,772	43,154,445	48,604,135	47,826,193	48,524,718
EXPENDITURES					
Current					
General government	4,387,060	5,038,544	4,745,902	4,190,265	8,545,884
Police protection	7,652,205	7,763,890	8,193,434	8,474,558	9,088,512
Fire protection and ambulance	8,715,953	8,579,411	9,004,818	9,660,440	9,971,879
Cemetery	200,075	178,218	185,554	189,565	219,765
Airport	-	-	-	-	-
Community development	1,840,375	1,812,918	1,695,001	4,331,243	2,595,413
Transportation	6,864,636	5,317,948	6,183,469	6,464,693	8,973,593
Recreation, parks, and facilities	3,564,796	5,057,777	5,888,628	6,553,955	5,343,162
Library	1,968,080	1,453,952	1,574,717	1,520,243	1,540,677
Public transportation	929,061	974,080	1,080,921	1,132,280	1,208,905
Golf				319,100	378,992
Capital outlay	5,061,707	427,393	1,671,242	1,523,386	1,813,542
Debt service - principal	497,930	480,000		-	-
Debt service - interest	13,632	41,908	1,108		-
Total expenditures	41,695,510	37,126,039	40,224,794	44,359,728	49,680,324
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,775,262	6,028,406	8,379,341	3,466,465	(1,155,606)
OTHER FINANCING SOURCES (USES)					
Transfers in	120,000	50,000		-	56,083
Transfers out	(120,000)	(50,000)		-	(628,195)
Debt financing					
Total other financing sources (uses)	-	-	-	-	(572,112)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	2,775,262	6,028,406	8,379,341	3,466,465	(1,727,718)
FUND BALANCES AT BEGINNING OF YEAR	15,563,002	18,338,264	24,366,670	32,746,011	36,212,476
FUND BALANCES AT END OF YEAR	$ 18,338,264	$ 24,366,670	$ 32,746,011	$ 36,212,476	$ 34,484,758
DEBT SERVICE EXPENDITURES AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.47%	1.58%	0.00%	0.00%	0.00%

City of Lewiston, Idaho

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended Sept 30	Levy Year	Total Tax Levy (1)	Collected within the Fiscal Year of the Levy		Delinquent Taxes Collected in the Fiscal Year	Total Collections (2)	Percentage of Levy (3)	Delinquent Taxes Outstanding (4)
			Amount	Percentage of Levy				
2015	2014	16,813,930	16,601,538	98.7	416,998	17,018,536	101.2	425,435
2016	2015	17,271,300	17,084,261	98.9	275,469	17,359,730	100.5	378,110
2017	2016	18,208,910	17,935,609	98.5	216,283	18,151,892	99.7	508,209
2018	2017	19,494,308	19,650,028	100.8	313,778	19,963,806	102.4	527,246
2019	2018	21,466,460	21,202,529	98.8	308,456	21,510,985	100.2	603,327
2020	2019	22,258,648	21,934,584	98.5	354,839	22,289,423	100.1	694,521
2021	2020	20,101,590	19,867,494	98.8	410,651	20,278,145	100.9	527,985
2022	2021	23,432,493	23,192,844	99.0	340,312	23,533,156	100.4	362,273
2023	2022	23,606,787	23,331,726	98.8	197,837	23,529,563	99.7	439,447
2024	2023	23,687,814	23,416,187	98.9	242,993	23,659,180	99.9	450,106

(1) Taxes are levied in September for the calendar year, but are collected in the following fiscal year, which runs from October 1st through September 30th. The total tax levy above includes the taxes levied on real property and personal property tax replacement funds from the state of Idaho. Fiscal year ended September 30, 2023 includes $23,308,020 in tax levy and $298,767 of personal property tax replacement funds.

(2) Total taxes collected in the fiscal year, including collections on delinquent taxes.

(3) This is the percentage of total tax collection, including collection on delinquent taxes, in comparison to the current year tax levy.

(4) The balance of delinquent taxes which remain outstanding at fiscal year end. Reflected per GASB Statement No. 44. Nez Perce County provides the city with an accounting of delinquent taxes. The following page has the outstanding delinquent taxes reported by levy year.

City of Lewiston, Idaho

Delinquent Taxes Outstanding
by Levy Year
Last Ten Fiscal Years

	Fiscal Year End									
Levy Year	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
2010										
2011										
2012	27,991									
2013	130,924	14,096	468							
2014	266,484	118,829	13,974							
2015		245,185	139,926	18,760	1,812					
2016		-	353,841	164,774	20,867	44,343				
2017			-	343,712	198,050	198,720	34,699			
2018					382,598	451,458	2,858			
2019							244,464	12,675	80	-
2020							245,964	82,197	12,357	-
2021								267,401	119,127	18,096
2022									307,882	118,483
2023									-	313,527
Delinquent Taxes	425,399	378,110	508,209	527,246	603,327	694,521	527,985	362,273	439,447	450,106

The balance of delinquent taxes by levy year, which remain outstanding at fiscal year end. Reflected as per GASB statement No. 44. Nez Perce County provides the city with an accounting of delinquent taxes.

City of Lewiston, Idaho

Property Tax Levy Rate - By Fund and Year
On Each $1.00 of Market Value
Last Ten Fiscal Years

YEAR	GENERAL	STREET	LIBRARY	CEMETERY	POLICE RETIREMENT	CAPITAL PROJECTS	TOTAL
2015	0.007163	0.000977	0.000664	0.000047	0.000591	0.000172	0.009614
2016	0.007168	0.000951	0.000671	0.000045	0.000577	0.000240	0.009652
2017	0.007172	0.000888	0.000646	0.000060	0.000539	0.000210	0.009515
2018	0.007052	0.001159	0.000628	0.000075	0.000504	0.000123	0.009541
2019	0.007423	0.001174	0.000591	0.000069	0.000470	0.000068	0.009795
2020	0.007541	0.001138	0.000591	0.000059	0.000455	0.000066	0.009851
2021	0.006039	0.001024	0.000543	0.000062	0.000418	0.000062	0.008148
2022	0.006730	0.001192	0.000485	0.000059	0.000000	0.000056	0.008522
2023	0.005164	0.001059	0.000395	0.000043	0.000000	0.000029	0.006690
2024	0.004522	0.001330	0.000400	0.000041	0.000000	0.000027	0.006319

City of Lewiston, Idaho

Property Tax Rates -
Direct and Overlapping Governments
Last Ten Fiscal Years

YEAR	CITY	IND. #1 SCHOOL DISTRICT	NEZ PERCE COUNTY (includes Road & Bridges)	CENTRAL ORCHARDS SEWER DIST.	PORT OF LEWISTON
2015	0.009614	0.005200	0.004803	0.000801	0.000164
2016	0.009652	0.005200	0.005010	0.000846	0.000149
2017	0.009515	0.005148	0.005210	0.000806	0.000138
2018	0.009541	0.006502	0.005295	0.000804	0.000127
2019	0.009795	0.006571	0.005363	0.000811	0.000123
2020	0.009851	0.006347	0.005355	0.000796	0.000118
2021	0.008148	0.006305	0.005193	0.000744	0.000113
2022	0.008522	0.006314	0.004760	0.000648	0.000099
2023	0.006690	0.006178	0.003870	0.000247	0.000080
2024	0.006319	0.005380	0.003742	0.000454	0.000076

City of Lewiston, Idaho

Statement of Net Market Value
Last Ten Fiscal Years

FISCAL YEAR	TAXING PERIOD CALENDAR YEAR (1)	PROPERTY TAX RATE	NET MARKET VALUE (2)	CERTIFIED PROPERTY TAX	PERSONAL PROPERTY TAX REPLACEMENT	TOTAL TAX
2015	2014	0.009614	1,717,333,647	16,510,061	303,869	16,813,930
2016	2015	0.009652	1,758,755,032	16,976,193	295,107	17,271,300
2017	2016	0.009515	1,882,944,234	17,915,738	293,172	18,208,910
2018	2017	0.009541	2,011,938,881	19,195,758	298,550	19,494,308
2019	2018	0.009795	2,160,917,468	21,166,662	299,798	21,466,460
2020	2019	0.009851	2,229,029,453	21,958,002	300,646	22,258,648
2021	2020	0.008148	2,427,507,176	19,779,824	321,766	20,101,590
2022	2021	0.008522	2,715,247,891	23,138,000	294,493	23,432,493
2023	2022	0.006690	3,484,088,711	23,308,020	298,767	23,606,787
2024	2023	0.006319	3,687,366,535	23,300,800	387,014	23,687,814

(1) Taxes are levied in September for the calendary year, but are collected in the following fiscal year, which runs from October 1st thorugh September 30th.

(2) Net market value represents total market value less the homeowners exemption and urban renewal increment

City of Lewiston, Idaho

Principal Property Taxpayers (Major Taxpayers)
Current Year and Ten Years Ago

		Year Ended September 30, 2024			Year Ended Sepember 30, 2014		
Company Name	Product/Services	Taxable Value	Rank	Percent of Total City Taxable Value	Taxable Value	Rank	Percent of Total City Taxable Value
MPT of Lewiston-RCCH LLC	Health Care	76,255,459	1	2.07%			
Schweitzer Engineering Laboratories	Manufacturing Facility	70,219,545	2	1.90%	36,806,419	1	2.19%
Bedrock LLC	Property Development/Retail	32,838,667	3	0.89%	22,258,316	3	1.33%
Jon and Heather Lang	Apartments	26,457,128	4	0.72%			
Regence Blue Shield Medical Service	Insurance Company	22,538,211	5	0.61%	21,361,039	4	1.27%
McCann Ranch & Livestock Co	Property Development/Retail	22,034,187	6	0.60%	16,451,057	5	0.98%
Alexander Investors LLC	Property Development/Retail	18,732,727	7	0.51%			
Lewis Clark Terminal Inc	Grain Terminal	17,761,684	8	0.48%			
Canyon View Lewiston 120 LLC	Apartments	17,439,867	9	0.47%			
Adcope LLC	Athletic/Fitness Club	16,429,258	10	0.45%			
Avista	Public Utility-Gas & Electric				24,028,857	2	1.43%
Royal Plaza	Retirement Center				9,411,984	6	0.56%
Tribune Publishing	Publishing				9,329,990	7	0.56%
Qwest	Public Utility - Telephone				9,235,400	8	0.55%
Howell Ammo	Manufacturing Facility				8,835,334	9	0.53%
TC Properties (Copeland-Adcope-Red Lion)	Property Development/Retail				8,567,613	10	0.51%
	Ten Largest Taxpayers	320,706,733		8.70%	166,286,009		9.91%
	Other Taxpayers	3,366,659,802			1,551,047,563		
	Total Taxable Value	$ 3,687,366,535			$ 1,677,912,462		

Source: Nez Perce County Assessor's Office

City of Lewiston, Idaho

Debt Summary
Last Ten Fiscal Years

Fiscal Year Ended September 30	Governmental Activites: Certificates of Participation (1)	Business Type Activities: Special Assessment Bonds	Business Type Activities: State Revolving Funds (2)	Primary Government: Total Debt	Population	Per Capita	Percentage of Personal Income	Component Unit: Bonds Payable (5)	Total Debt with Component Unit
2015	2,510,000	-	-	2,510,000	32,544	77.13	0.20%	2,066,000	4,576,000
2016	2,150,000	-	-	2,150,000	32,872	65.41	0.16%	1,922,000	4,072,000
2017	1,770,000	-	-	1,770,000	32,820	53.93	0.13%	1,774,000	3,544,000
2018	1,365,000	-	-	1,365,000	32,817	41.59	0.10%	2,142,000	3,507,000
2019	935,000	-	-	935,000	32,817	28.49	0.07%	2,674,000	3,609,000
2020	480,000		17,603,320	18,083,320	32,883	549.93	1.60%	1,980,000	20,063,320
2021	-	-	26,252,580	26,252,580	32,978	796.06	1.89%	1,888,063	28,140,643
2022	-	-	54,260,817	54,260,817	34,896	1,554.93	3.69%	1,493,480	55,754,297
2023	-	-	67,319,429	67,319,429	34,836	1,932.47	4.59%	1,187,535	68,506,964
2024	-	-	67,275,353	67,319,429	35,033	1,921.60	4.56%	1,072,685	68,392,114

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements, including capital lease obligations which are not included in following debt summaries. The city has had no general obligation bonds in the last ten years.

(1) Certificates of Participation, Series 2007 to finance full funding of the city's Police Retirement Fund.

(2) State revolving funds received from Idaho Department of Environmental Quality (DEQ). There are two separate debts, one for improvements to the wastewater plant and one for eimprovements to the water plant. Repayment of debt will begin 6 months after project completion. The wastewater improvements are scheduled to be completed in early fiscal year 2023 with the first payment occuring in fiscal year 2023.

(3) Urban Renewal Agency of the City of Lewiston TIF Revenue Allocation Bonds, Series 2017 to finance funding of the East Orchards Sewer project.

City of Lewiston, Idaho

Legal Debt Margin
September 30, 2024

Valuation for debt limit:		
Net Market Value		$ 3,687,366,535
Debt limit (2)		$ 73,747,331
Debt applicable to limit:		
Amount of total direct outstanding debt	$ -	
Less: Special Assessment Bonds	-	
Net debt applicable limit		-
Legal Debt Margin for City of Lewiston		$ 73,747,331

(1) Taxes are levied in September for the calendar year, but are collected in the following fiscal year, which runs from October 1st through September 30th. Taxes levied in 2022 (2022 Market Valuation) were used to support the fiscal year ended September 30, 2023

(2) Debt limit set forth in Idaho State Code, Section 50-1019, which is 2% of city net market value

City of Lewiston, Idaho

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2015	2016	2017	2018	2019
Debt limit	$ 34,346,671	$ 35,175,104	$ 37,658,583	$ 40,238,778	$ 43,218,351
Total net debt applicable to limit	(2,510,000)	(2,150,000)	(1,770,000)	(1,365,000)	(935,000)
Legal debt margin	$ 31,836,671	$ 33,025,104	$ 35,888,583	$ 38,873,778	$ 42,283,351
Total net debt applicable to the limit as a percentage of debt limit	7.31%	6.11%	4.70%	3.39%	2.16%

	Fiscal Year				
	2020	2021	2022	2023	2024
Debt limit	$ 46,517,957	$ 48,550,144	$ 54,304,958	$ 69,681,774	$ 73,747,331
Total net debt applicable to limit	(480,000)	0	0	0	0
Legal debt margin	$ 46,037,957	$ 48,550,144	$ 54,304,958	$ 69,681,774	$ 73,747,331
Total net debt applicable to the limit as a percentage of debt limit	1.03%	0.00%	0.00%	0.00%	0.00%

City of Lewiston, Idaho

Pledged Revenue Coverage
Last Ten Fiscal Years

Fiscal Year Ended	Special Assessment Bonds		
	Collections	Debt Service	Coverage
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-

Interest components have been excluded in both special assessment collections and debt service figures. The special assessment bonds were paid and/or cancelled in full during the 2014 fiscal year.

Fiscal Year Ended	Certificates of Participation		
	Retirement Fund (Net Assets)	Debt Service	Coverage
2015	11,263,772	492,224	22.88
2016	11,705,394	492,343	23.77
2017	12,333,645	491,327	25.10
2018	12,722,953	493,982	25.76
2019	12,396,166	495,095	25.04
2020	13,201,406	495,034	26.67
2021	15,660,843	493,629	31.73
2022	12,112,500	-	n/a
2023	12,759,326	-	n/a
2024	14,110,076	-	n/a

Certificates of participation totaling $4.365 million were issued in fiscal year 2007 (FY07). The first debt payment was due in fiscal year 2009 (FY09) on 11/01/08. The debt is pledged by property taxes and the net assets of the Police Retirement Fund, which far exceed the Certificates of Participation (debt). Debt was paid in full in fiscal year 2021 (FY21).

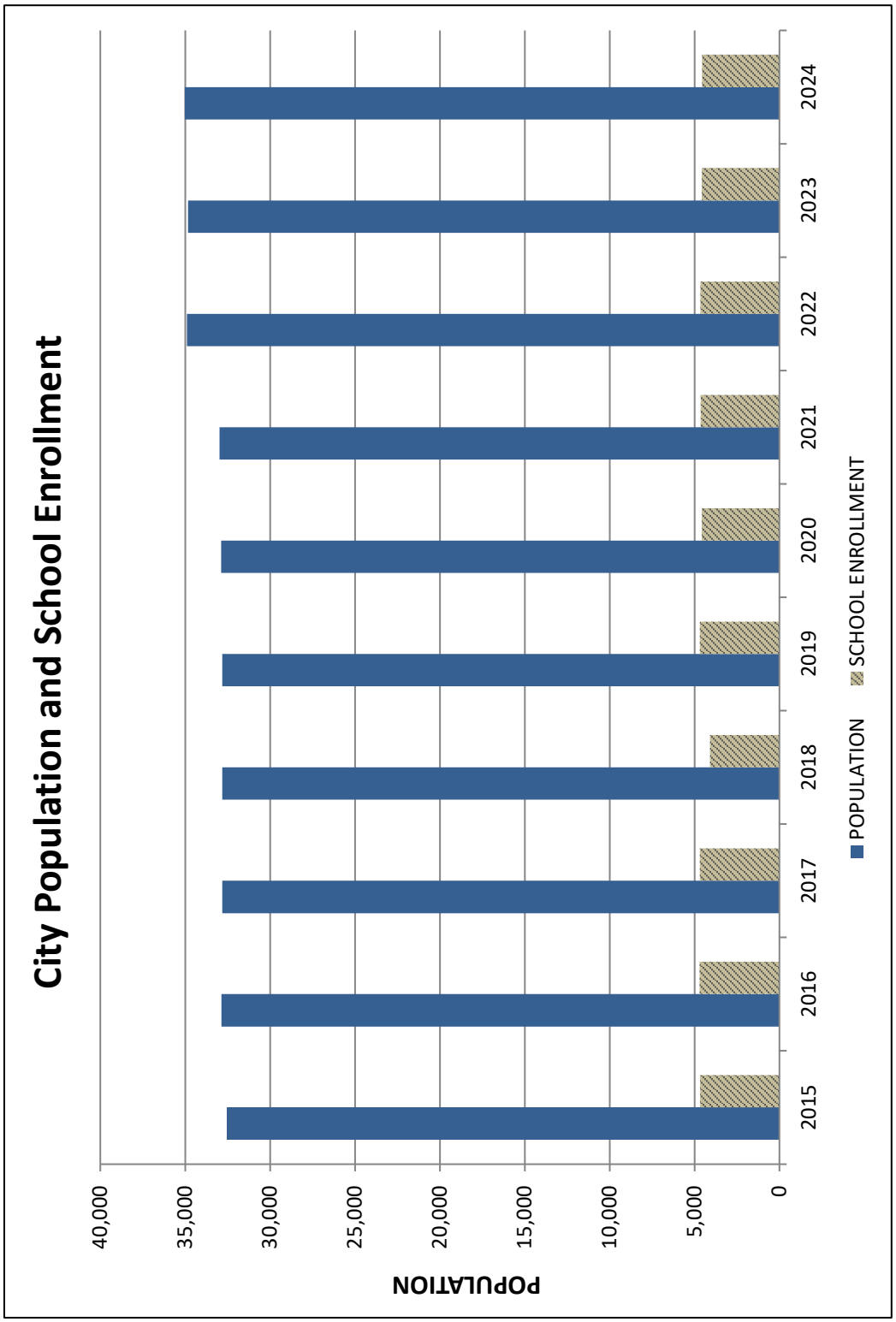
Revenue Allocation Bonds - The City of Lewiston has had no revenue allocation bonds in the last ten years.

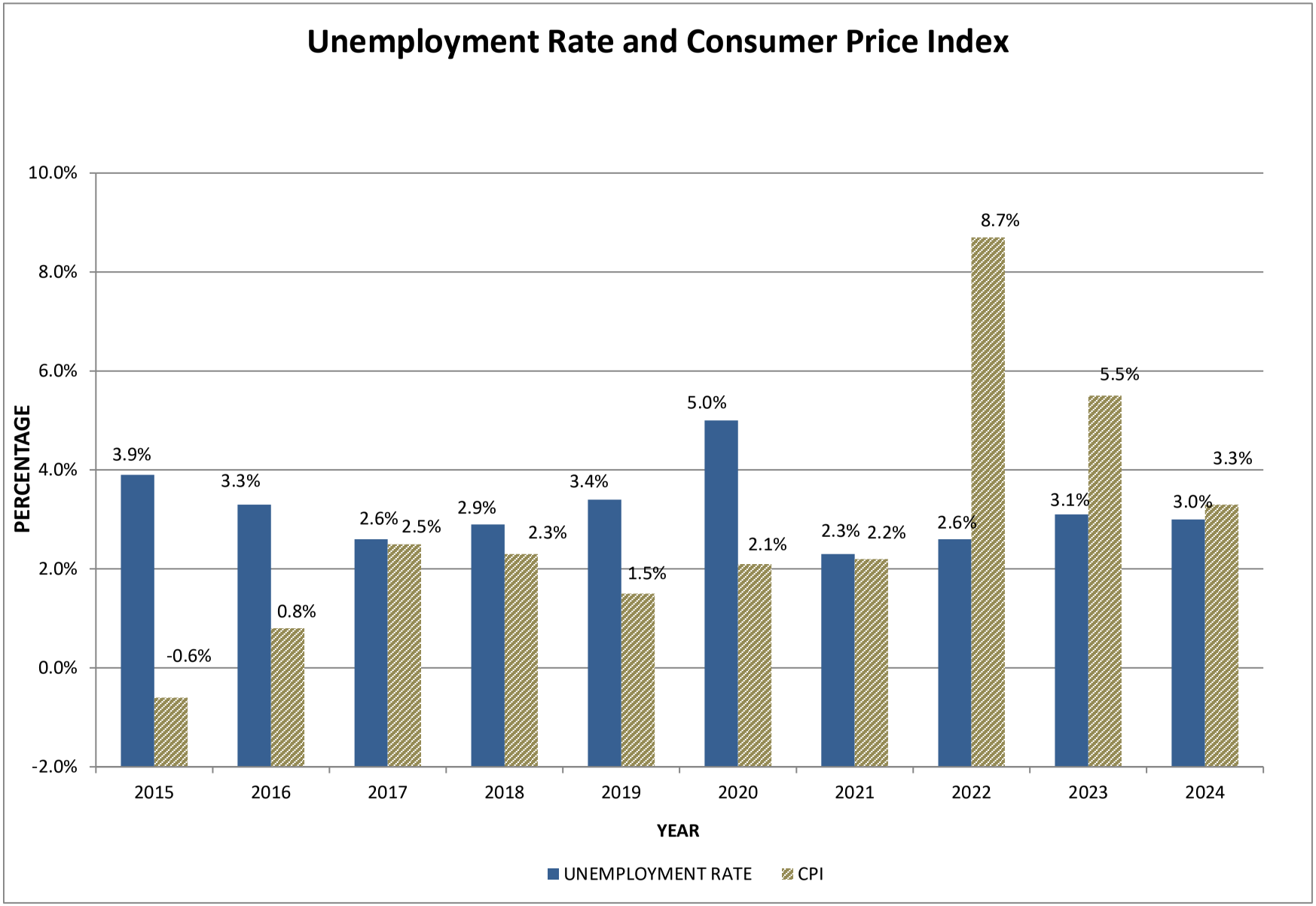
City of Lewiston, Idaho

Demographic Statistics
City of Lewiston/Nez Perce County
Last Ten Fiscal Years

Year	City Population	County Population	Independent School District #1 Enrollment	Total Personal Income (000)	Per Capita Income	Unemployment Rate
2015	32,544	40,007	4,678	1,576,194	39,358	3.6%
2016	32,872	40,048	4,704	1,654,241	41,306	3.3%
2017	32,820	40,123	4,685	1,721,558	42,907	2.6%
2018	32,817	40,385	4,096	1,792,973	44,397	2.9%
2019	32,817	40,408	4,693	1,907,255	47,200	3.4%
2020	32,883	40,601	4,570	2,060,158	50,742	5.0%
2021	32,978	42,090	4,644	2,225,319	52,870	2.3%
2022	34,896	42,500	4,647	2,164,847	50,993	2.6%
2023	34,836	42,909	4,580	2,340,338	54,421	3.1%
2024	35,033	42,987	4,563	2,432,472	56,586	3.0%

Source of Data: Independent School District No. 1, Idaho Dept of Labor, US Bureau of Labor Statistics, US Bureau of Economic Analysis


City Population and School Enrollment
POPULATION
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
POPULATION
SCHOOL ENROLLMENT


Unemployment Rate and Consumer Price Index
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
-2.0%
PERCENTAGE
3.9%
-0.6%
3.3%
0.8%
2.6%
2.5%
2.9%
2.3%
3.4%
1.5%
5.0%
2.1%
2.3%
2.2%
2.6%
8.7%
3.1%
5.5%
3.0%
3.3%
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
YEAR
UNEMPLOYMENT RATE
CPI

City of Lewiston, Idaho

Principal Employers
Current Year and Nine Years Ago

	2024	
Top 10 Employers in Nez Perce County	**Employees**	**Rank**
Clearwater Paper	1414	1
Vista Outdoors	1250	2
Nez Perce Tribe	994	3
Lewis Clark State College	750	4
St. Joseph Regional Medical Center	700	5
Lewiston School District	663	6
Schweitzer Engineering Laboratories	620	7
Happy Day Corporation	520	8
TriState Health	492	9
Regence BlueShield of Idaho	460	10

	2015	
Top 10 Employers in Nez Perce County	**Employees**	**Rank**
Clearwater Paper Corp	1370	1
ATK, CCI, Speers (formerly Blount, currently Vista Outdoor)	1200	2
St. Joesph Regional Medical Center	1000	3
Lewiston School District	800	4
Nez Perce Tribe	750	5
Lewis-Clark State College	700	6
Regence BlueShield of Idaho	700	7
Wal-Mart	499	8
City of Lewiston	330	9
Swift Transportation	300	10

Source: Valley Vision, Inc and EMSI

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety										
Police Protection										
Adult Arrests	1,803	1,765	1,746	1,601	1,283	1,152	1,346	1,489	2,406	2,211
DUI's	122	128	146	143	135	140	149	175	166	126
Group A Offenses	2,526	2,680	2,474	2,176	2,304	1,988	1,972	2,760	1,808	1,739
Infraction Citations	3,232	2,706	2,974	2,473	2,585	2,794	2,830	3,391	3,562	2,773
Injury Accidents	86	96	84	89	90	49	77	87	68	81
Juvenile Arrests	178	152	186	167	129	142	146	97	111	83
Misdemeanor Citations	2,519	2,534	2,470	2,045	1,549	2,191	1,646	1,976	1,914	1,746
Property Damage Accidents	39	51	56	39	49	45	35	34	42	46
Vandalisms	328	301	311	300	309	331	326	283	283	272
Fire Protection										
Fire Calls	521	490	548	488	519	491	531	468	546	543
Building Inspections	na	583	596	547	44	476	586	919	1,051	1,091
Medical Calls	7,292	6,723	6,902	7,013	6,845	6,710	7,471	7,807	8,152	7,847
Medical Assists	na	na	na	na	na	na	na	na	na	na
Training hours	14,122	19,855	19,961	25,510	27,152	22,649	23,220	22,450	22,743	21,261
Fire Code Violations	na	na	na	na	na	na	na	na	na	na
Recreation and Culture*										
Parks and Recreation										
Community Center events	939	904	955	936	915	350	486	857	851	2,539
Community Center event attendance	36,775	29,470	21,600	20,750	20,050	9,700	14,350	18,720	23,060	19,194
Instructional swim attendance	738	693	710	661	600	129	548	515	603	615
Public swim attendance	13,154	13,174	14,967	12,866	12,236	5,816	10,478	11,106	8,648	8,321
Recreation program attandance-Winter	1,111	1,309	4,512	4,129	7,447	4,878	14,524***	8,737	10,143	9,132
Recreation program attendance-Spring	6,584	6,127	7,444	7,295	13,023	2,374	25,966***	36,240	35,594	33,442
Recreation program attendance-Summer	14,657	14,569	15,953	15,634	17,656	11,715	27,422***	16,677	16,850	10,830
Recreation program attendance-Fall	0	0	0	0	0	0	10,153***	11,628	10,599	7,673
Senior Nutrition (congregated)	11,013	10,214	9,174	7,980	8,107	3,384	2,767	3,104	3,054	2,366
Senior Nutrition (home delivered)	25,853	22,741	25,584	26,497	30,751	36,360	37,515	16,206	13,725	11,663
Library										
Interlibrary loan requests	32,987	32,222	34,489	32,682	38,856	25,021	16,322*	14,454	13,675	14,022
Interlibrary loans-Lent	38,595	35,948	31,630	30,839	37,770	29,241	11,308*	11,053	11,054	12,445
Items circulated	234,751	237,628	186,956	160,075	144,850	139,223	129,878	129,957	136,311	143,690
Program attendance	14,628	12,805	11,474	5,874	7,764	4,669	1,231	5,232 **	11,575 **	9,753 ****
Reference transactions	na	na	na	na	na	na	8,528	8,580	8,944	17,108
Registered borrowers	24,060	24,581	20,646	20,315	20,965	10,770 **	12,006	11,123	11,937	10,388
Volunteer Hours	2,392	2,130	2,505	1,905	2,576	2,123	2,378	2,710	3,868	3,182
Total Library Visits	na	na	na	na	na	na	na	na	78,105	78,494

* 2022 Library ILL - using more accurate report
** Includes only Lewiston Library patrons (excludes Lewiston school system patrons)
*** Starting 2022 Recreation programs will be split out in 4 seasons
**** Synchronus library programs counted

CITY PROFILE

The City of Lewiston, founded in 1861 during the Idaho gold rush, is a beautiful community located on Idaho's western central border. Situated approximately 270 miles north of Boise and 110 miles south of Spokane, Lewiston is nestled at the confluence of the Snake and Clearwater Rivers. Its climate offers the perfect balance for those who enjoy all four seasons.

Lewiston is part of Nez Perce County and serves a market and trade area of over 355,000 people in the Idaho Panhandle, known locally as North Idaho. Bordering Canada to the north for approximately 240 miles, Idaho is also surrounded by neighboring states, including Montana, Oregon, Utah, Wyoming, and Nevada. Lewiston serves as a hub and destination point for the central Pacific Northwest, offering an ideal recreational climate and a thriving agricultural growing season.

The Lewiston metropolitan area, also known as the Lewis-Clark Valley, is named after explorers Meriwether Lewis and William Clark. Authorized by President Thomas Jefferson, their expedition aimed to explore, map, and survey the region, meet Native American Tribes, and identify a direct water route to the Pacific Ocean to facilitate westward expansion and commerce. Today, Lewiston remains integral to that vision as the Pacific Northwest's farthest inland seaport, supporting both commerce and agriculture.

Steeped in history, Lewiston boasts many of Idaho's historical "firsts." The vibrant downtown area showcases historical architecture, with buildings dating back to the 1900s still actively used for commerce.

The community thrives across multiple sectors, including manufacturing, retail, healthcare, education, and agriculture. Its climate supports robust growth of grains, legumes, and grapes, with a growing season of 220 days and an average annual rainfall of 12.52 inches. The region's wine industry has flourished since receiving its American Viticulture Area designation in 2016, with 16 vineyards and 9 wineries cultivating 20 unique grape varieties in the surrounding area.

Lewiston continues to experience growth in retail, manufacturing, healthcare, ammunition production, and engineering. The area's sustainable environment, coupled with access to air, road, rail, and water transportation, makes it an attractive destination for businesses seeking distribution options or travel connectivity.



RETAIL

Small business is growing in Lewiston, while popular retail stores like T.J. Maxx, Sportsman's Warehouse, WinCo Foods, Harbor Freight, Ulta, Ross, Famous Footwear, Home Depot, Petco, and others continue to complement our strong retail hub that supports Lewiston's growth and surrounding community needs. Fast food brands like KFC, Burger King, McDonald's, Arby's, Sonic Drive-In, and many more are positioned along most major arterials throughout the City.

Lewiston's downtown is thriving with historic buildings, many of which have been rehabilitated to suit multi-use purposes, with more apartments being available for those who wish to live in a downtown area. This beautiful section of the city boasts a variety of retail shopping, food and beverages, and entertainment options. There are 45 unique businesses offering a variety of services to meet your needs, including:

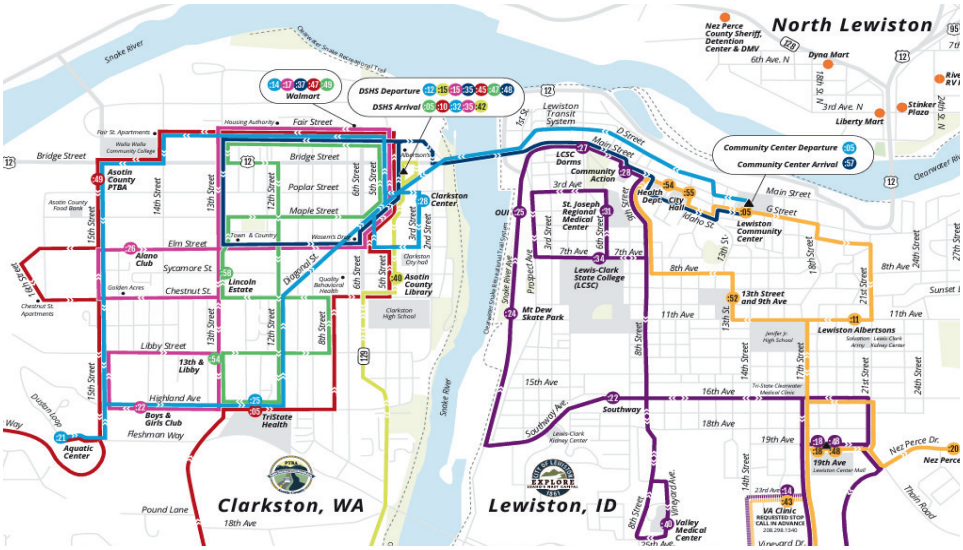
- *arts/museums*
- *bakeries/cafés*
- *bars/restaurants*
- *boutique shops*
- *business suites*
- *cultural experiences*
- *event centers*
- *fitness/health studios*
- *retail storefronts*
- *salons/spas*
- *sporting goods stores*
- *tap houses/breweries*



Downtown Lewiston | Image Credit: Brad Stinson



TRANSPORTATION



All modes of travel are available in Lewiston, including air, river, rail, and roadway— supporting commercial and recreational activities.

The City of Lewiston runs the Lewiston Transit system Monday to Friday from 8 am to 5 pm and Saturday from approximately 9 am to 3 pm on the routes identified in various colors, pictured. Lewiston Transit connects with Asotin County Public Transit to provide public transportation through the Lewis Clark Valley.

Youth 18 years and under are able to ride the transit system for FREE. Fares for adults cost $1.00 with Lewiston residents able to take advantage of a monthly pass at $30.00. Half-fare is available for seniors 62 and older. To find out more information, visit: RideTheValley.org

AIR

Spanning 865 acres, the Lewiston-Nez Perce County Regional Airport is overseen by the Lewiston-Nez Perce County Regional Airport Authority, managed by a five-member board. Air traffic control is provided through a Federal Aviation Administration contract with Serco, while security services are handled by the Transportation Security Administration (TSA).

The airport features a full-service terminal, a dual-runway system, all-weather navigational aids, and air cargo operations. Delta Airlines and United Airlines make travel convenient, offering connections to the U.S. and beyond—Delta through Salt Lake City, Utah, and United through Denver, Colorado. Additionally, private charter services are available from various providers to meet specialized travel needs.

With the help of grant funding, the City and County invested in expanding the airport's south-side infrastructure, now known as the Airport Business Park. This development includes a new taxiway and apron, paving the way for aviation firms to establish or expand their operations in the northwest corridor.

The Airport Business Park is ideally suited for industrial aviation, commercial aviation, and governmental agencies requiring airfield support or specialized contract flight services. This expansion creates new opportunities for businesses to grow and better serve their customers in a strategically located, aviation-focused hub.



Lewiston Nez Perce County Regional Airport | Image Credit: Google Maps/Earth

The Lewiston-Nez Perce County Regional Airport offers excellent recreation opportunities for both new and experienced pilots. Whether you're seeking flight training, scenic sightseeing tours, or a base for wilderness adventures, the airport is the perfect starting point.

With ample parking, efficient security lines, and service from two international airlines, the Lewiston-Nez Perce County Regional Airport provides seamless, reliable connections to destinations around the globe.

ROAD

Highway travel into and out of Lewiston is accessed via U.S. Highways 95 and 12, which serve north-south and east-west routes, respectively. Truck lines operating from terminals in Lewiston provide overnight freight service to all major northwest inland cities. Swift Transportation provides regional truckload carrier services for building materials, paper products, retail merchandise, food, and beverages throughout the USA.

RAIL

Rail freight main line service is provided by Great Northwest Railroad, with connections to both Union Pacific and Burlington Northern, through the Port of Lewiston.

RIVER

With the completion of the Lower Granite Dam in 1975, Lewiston became the furthest inland seaport in the western United States. The Port of Lewiston is located 465 river miles from the ocean at the mouth of the Columbia. As Idaho's only seaport, it serves as the transportation hub for North Central Idaho.

Between the ocean and the Port of Lewiston are eight dams with locks that can accommodate ships and barges with up to 14 feet of draft and up to 12,000 tons of cargo. Barges provide the local agriculture community the means to move its products, such as wheat, barley, peas, and lentils, to the export market with added reliability and lower cost. The Port is also the final stop on Marine Highway M-84, making it a prime location for high, wide, and heavy loads such as wind turbine blades. The Port of Lewiston provides the largest crane, the most warehouse space, and the greatest grain storage capacity on the inland river system.



Image Credit: Port of Lewiston

The Port of Lewiston is also the home of Idaho's only cruise ship facility. Cruise passengers can start or finish their Columbia/Snake river adventures in Lewiston with week-long cruises up or down this mighty river system. More than 20,000 cruise passengers annually pass through the Lewis-Clark Valley to take advantage of the cultural and outdoor experiences this region has to offer, including jet boating into Hells Canyon, experiencing the culture of the Nez Perce Tribe, enjoying local wineries and breweries, and, soon, listening to great music in the Port's amphitheater at the confluence of the Clearwater and Snake rivers.

EDUCATION

The Lewiston Independent School District No. 1 provides public education to about 4,800+ youth per year with seven elementary schools, two junior high schools, and one newly constructed high school. These educational institutions provide education from kindergarten through high school. The new Lewiston High School is located off of Warner Avenue on property owned by the City of Lewiston, Lewiston School District, and Lewis-Clark State College. These three entities partnered to bring not only a new high school but also a new Career Technical Center and Community Park which is anticipated to be complete in 2027 with 190 acres of 30+ outdoor recreation opportunities.



Lewiston High School | Image Credit: LKV Architects

The Lewis-Clark State College campus occupies 46 acres on historic Normal Hill above the confluence of the scenic Snake and Clearwater Rivers in Lewiston. It is an accredited four-year institution offering undergraduate programs in the liberal arts and sciences, as well as professional and technical programs. Student registrations in the fall term of 2024 were 3,881, which is up 3.5% from the previous year. The College has many new initiatives underway, including working alongside Idaho State University to help address the critical shortage of paramedics in rural Idaho.


Lewis-Clark State College Students | Image Credit: studyusa.com

Walla Walla Community College enrolled more than 2,600 students in fall 2024. With campuses in Walla Walla, Washington, and Clarkston, Washington, the college has become an educational and cultural center for the region, extending its facilities and programs throughout its four-county district. The Walla Walla Community College, Clarkston Center, is the hub of educational activity in Asotin and Garfield Counties.


University of Idaho Campus | Image Credit: studyusa.com

The University of Idaho, in Moscow, Idaho, and Washington State University, in Pullman, Washington, are both within 40 miles of Lewiston offering state-of-the-art facilities, research teams, and some of the brightest young minds and entrepreneurs. The University of Idaho was founded in 1889. Overall student enrollment for fall 2024 registered 12,286, including students from all 50 states and 86 foreign countries.

Washington State University (WSU), Pullman campus, 2024 fall enrollment registered 4,350 first-year students. WSU is ranked #178 among National Universities according to the U.S. News and World Report 2023. The school has a sizeable Greek community that recruits about 20 percent of the student population. In addition to fraternities and sororities, there are about 300 other student clubs and organizations.



HEALTHCARE



Healthcare is supported by St. Joseph Regional Medical Center, Tri-State Memorial Hospital and Medical Campus, Catalyst Medical Group, and Regence BlueShield of Idaho. All are large employers providing a full range of healthcare and health insurance services.

St. Joseph Regional Medical Center (SJRMC) started out on February 8, 1902, in a seven-room frame house. Today, the center remains a leader in healthcare and is the largest full-service medical center between Boise, Idaho, and Spokane, Washington. SJRMC is a 130-bed hospital, which serves nine counties. They continuously invest in technology upgrades to help improve our citizens' health.



SJRMC |
Image Credit: www.sjrmc.org

Tri-State Memorial Hospital, just across the river in Clarkston, Washington, is a Critical Access Hospital licensed with 25 beds and a 24-hour emergency room. Since 1955, Tri-State is a community-owned and operated hospital that provides services from advanced technology used to treat diseases to comfort care services offered to the community and surrounding areas.



Tri-State Memorial Hospital |
Image Credit: www.tristatehospital.org

Catalyst Medical Group is formed by Lewiston Orthopedics and Valley Medical Center. Catalyst Medical Group provides the Lewis-Clark Valley with 3 locations; 24 preventive, diagnostic, and treatment specialties and services; 50+ providers caring for patients of all ages; and employs a total of 250 medical professionals. Valley Medical Center, PLLC in Lewiston has been taking care of North Central Idaho and South East Washington residents since 1980. They have grown to the most comprehensive, multi-specialty physician practice between Spokane, Washington, and Boise, Idaho.



Valley Medical Center Lewiston |
Image Credit: www.catalystmedicalgroup.com

Regence BlueShield of Idaho is an Independent Licensee of the BlueCross and BlueShield Association, serving more than 257,000 people in Idaho through their workplace or personal coverage, and employing more than 600 insurance professionals.

Regence

Regence BlueShield of Idaho
is an Independent Licensee of the Blue Cross and Blue Shield Association



RECREATION & TOURISM

Lewiston, Idaho, is a gem for outdoor enthusiasts, history lovers, and food and wine aficionados. Nestled at the confluence of the Snake and Clearwater Rivers, this picturesque city offers an array of activities and attractions to suit every interest.

The Lewis-Clark Valley boasts a growing collection of award-winning wineries and vineyards, earning its designation as one of the Pacific Northwest's youngest American Viticulture Areas. Visitors can savor exceptional wines paired with fresh, locally sourced cuisine at restaurants throughout the region. For craft beer enthusiasts, local breweries serve up distinctive pints in vibrant settings, often accompanied by live music and a welcoming atmosphere.

Downtown Lewiston invites you to explore beautifully preserved historic buildings that house unique shops, delightful restaurants, and cultural landmarks. Stroll past vibrant murals and public art created by local artists, or follow a self-guided walking tour showcasing 22 historic landmarks. With a detailed map in hand, you can dive into the area's fascinating history. One must-see landmark is the City's library, originally built in 1896 as a hardware store and now one of Idaho's most distinctive public spaces.

For golf lovers, Lewiston offers two outstanding courses. Bryden Canyon Golf Course, a city-owned facility, features stunning views and a challenging layout. The Lewiston Golf and Country Club, a semi-private course, is celebrated for its premium experience. Both courses are popular year-round, thanks to Lewiston's mild climate.

The Snake and Clearwater Rivers are renowned for world-class fishing. Anglers flock to the area to reel in Steelhead and Salmon, with some catches reaching up to 20 pounds. Local guides are available to help visitors create the fishing adventure of a lifetime.

Surrounded by pristine forests and wilderness, the Lewis-Clark Valley is a haven for hiking and wildlife enthusiasts. Hells Gate State Park, nestled in Lewiston, offers a sprawling trail system along the Snake River, complete with scenic views, picnic areas, beach access, camping, and ample wildlife sightings.

For water lovers, the rivers and waterways of the Lewis-Clark Valley provide endless opportunities for recreation. From kayaking and paddleboarding to boating and beachcombing, the region is perfect for those seeking adventure or relaxation on the water.



PARKS & RECREATION

The City of Lewiston has been a cornerstone of parks and recreation services for residents since the days of Professor Karl Baumgaertel, who kicked off the tradition with band concerts in the Fifth Street Park Band Shell back in 1911. Fast forward over 110 years, and Lewiston remains the beating heart of Idaho's outdoor wonderland. Just as Professor Baumgaertel was dedicated to recreation excellence, the City continues to prioritize providing a wide range of community activities and top-notch facilities.

Pioneer Park, formerly known as Fifth Street Park, holds the title of the oldest municipal park in the state. Its historic band shell and restrooms have been meticulously reconstructed and restored, serving as a testament to Lewiston's commitment to preserving its heritage. But Pioneer Park is just the beginning. Lewiston boasts a sprawling network of 350 acres of developed parkland, cemeteries, golf courses, and open spaces spread across 41 different locations.


Annual Star Spangled Celebration at Pioneer Park

Thanks to the region's mild climate, outdoor enthusiasts can indulge in a variety of activities year-round. Whether it's hitting the links at one of the valley's golf courses, exploring the 27-mile-long National Recreation Trail along the scenic Snake and Clearwater Rivers, or gathering with loved ones for a picnic in one of many picturesque parks, Lewiston offers something for everyone.


A Seasonal Pool Employee at Orchards Pool

Lewiston's park system is brimming with amenities to suit every interest and age group. From swimming pools and baseball diamonds to tennis courts and pickleball courts, the options are endless. And let's not forget about the world-class skate park, pump track, disc golf course, and dog park, ensuring that every member of the community has a space to play and unwind.

For sports enthusiasts, Lewiston offers a plethora of opportunities to get in the game. Whether it's through adult sports leagues organized by the City or youth programs facilitated by the Valley Boys and Girls Club, there's no shortage of ways to stay active and engaged.

In addition to these organized activities, Lewiston boasts a wealth of outdoor recreation opportunities for every season. From hiking and biking to fishing, boating, and camping, the great outdoors beckons, inviting residents and visitors alike to explore and embrace the natural beauty that surrounds them.


Residents Walk Along the Path at Community Park

FACILITIES & OPEN SPACES

The Lewiston Community Center is not only a hub for administrative functions but also a vibrant space for recreational activities catering to all age groups. Within its walls, you will find the Washington-Idaho Volunteer Center alongside the Parks and Recreation Department's headquarters, offering a variety of engaging programs. Additionally, this facility serves as a vital venue for our Senior Nutrition luncheons and home-delivered meal program, providing essential services for our older residents.

Beyond its role in organized activities, the Community Center is available for use by other non-profit and private groups, ensuring it remains a versatile asset to the community. Our commitment to inclusivity extends beyond the center's walls, with a network of neighborhood parks and landscaped areas offering peaceful retreats amidst the bustle of city life.

From reservable picnic shelters to decorative fountains and public art installations, our parks are thoughtfully designed to enrich the community experience. Partnering with the Lewiston Independent School District #1 and Lewis-Clark State College, we also leverage open spaces and recreational facilities to further enhance the Valley's offerings. Whether it's tennis courts, football fields, or age-specific playgrounds, there's something for everyone to enjoy.


Lewiston Community Center


Shelter at Sunset Park

For outdoor enthusiasts, the abundance of natural attractions in the Lewiston area is unparalleled. Hells Gate State Park, Chief Timothy State Park, and Nez Perce National Historical Park offer opportunities for hiking, camping, and wildlife observation. Meanwhile, adventure-seekers can embark on jet boat trips, rafting expeditions, or hunting and fishing excursions guided by local outfitters.

As stewards of the community's natural resources, the City and Nez Perce County have collaborated to improve boater access and facilities along the Clearwater River and Snake River, ensuring that residents and visitors alike can fully enjoy the beauty of our waterways. And during the winter months, Locomotive Park transforms into the enchanting centerpiece of the Valley's Winter Spirit display, captivating visitors with its dazzling lights and festive ambiance.

These green spaces not only provide opportunities for relaxation but also contribute to the overall quality of life in the Valley.

Discover all that Lewiston Parks and Recreation has to offer—it's where community, nature, and fun come together!


A Jet Boat Cruising Down the Snake River

FINANCE

The Finance Department encompasses the Finance division, Utility Billing division, Purchasing division, and Equipment Services division.

FINANCE

The Finance division oversees all incoming revenues and outgoing expenses, managing cash flow, bank accounts, and investment portfolios. Responsibilities include handling accounts payable, payroll processing, monthly journal entries, internal and external reporting, preparation of financial statements, conducting various reconciliations, budgeting, and facilitating audit preparations.



UTILITY BILLING

The Utility Billing division oversees all aspects of the City's utility accounts, including monthly billing for water, wastewater, stormwater, and sanitation services. Responsibilities include auditing water usage to detect potential leaks, maintaining utility rates, and coordinating shutoffs for delinquent accounts. This division works closely with the Public Works department to ensure efficient service delivery.

PURCHASING



The Purchasing division coordinates procurement activities for all City departments, overseeing the final approval of all requisitions and purchase orders. Responsibilities include ensuring compliance with city policies, governmental codes, and laws, as well as conducting formal bidding processes. Additionally, the department manages vendor relationships and oversees surplus property disposal.

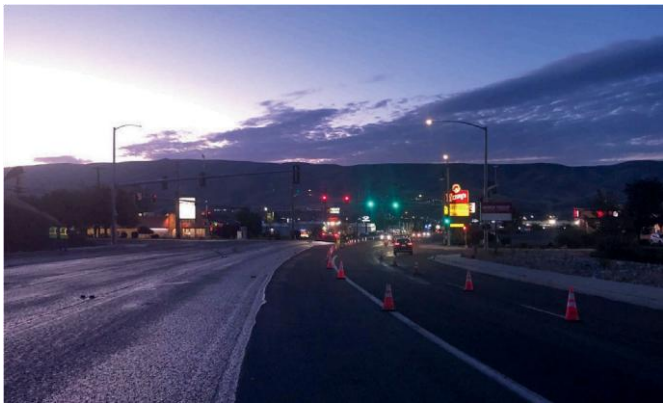
EQUIPMENT SERVICES

The Equipment Services division offers comprehensive fleet management, maintenance, and field support services for City operations. Responsibilities include the acquisition and upkeep of City vehicles, communications systems, and associated equipment. Additionally, the department manages vehicle records and insurance, processes accident claims, oversees pool cars, and administers fuel card programs.

PUBLIC WORKS

The Public Works department is responsible for providing the community with well-managed infrastructure to ensure quality drinking water, reliable wastewater systems, capable stormwater drainage, logical transportation systems, sanitation services, and the management of activities in support of these through Administration, GIS, Asset Management, Development Review, and Engineering services. Funds managed by Public Works include Transportation, capital transportation, sanitation, stormwater, water, and wastewater for a combined 2024 total of nearly $51M, which equates to 44% of the entire City budget.

It takes a partnership of talented and knowledgeable staff with a fleet of equipment, vehicles, and technical/specialty equipment to maintain the City's infrastructure. The department consists of 75 employees: 20 admin and engineering support; 15 streets and traffic operations; two stormwater operations; four sanitation operations; 17 wastewater operations; and 17 water operations.



Streets maintains 3.6M sq. yards of streets and alleys, 522 lane miles of pavement, four bridges, and 17,710 linear feet of guardrail. Streets uses six snowplows, six sanders, four mag distributors, eight types of paving equipment, one backhoe, 10 dump trucks, various utility pickups, and several other specialty equipment for pavement management operations.

Traffic Services maintains 34 traffic signals, 9,046 traffic signs, 456 street lights, 380 crosswalks, 309 stop bars, 400 legends, 66 miles of centerline striping, 31 school flashers, five warning flashers, and eight rapid flashing beacons. Traffic Services uses utility pickups, line striper, bucket truck, and other specialty equipment.

Stormwater maintains 89 miles of stormwater pipe, 1,134 manholes, 3,878 catch basins, 30 dry wells, two lift stations, 160 infiltration swales, and 10 ponds. Stormwater uses five sweepers (air and broom), one flusher truck, one jet/vac truck, and other various equipment.

Engineering/GIS provides project management, design services, and GIS/asset management services to the utilities as well as overseeing and reviewing development projects. It utilizes seven vehicles as well as various survey, utility location and inspection, and GIS equipment.

Sanitation has one pickup, two wheel loaders, one backhoe, and one 14' utility trailer.

Water operates and maintains the Water Treatment Plant, seven wells, eight booster stations, seven water reservoirs, and over 140 miles of water distribution mainline. The field crew uses three backhoes, three dump trucks, two air compressors, a compact excavator, several light-duty vehicles, and various specialty equipment to ensure distribution of over 1-billion-gallons of drinking water annually for domestic use and fire protection.

Wastewater maintains the Wastewater Treatment Plant, which conveys and treats 3.4 million gallons a day, 3,348 manholes, 10 lift stations, and 145 miles of sewer collection mainline. Wastewater uses two jet/vac trucks, three dump trucks, two CCTV trucks, as well as several pickups and specialty equipment.

STREET MAINTENANCE REHABILITATION PLAN

All roads deteriorate with the passage of time. Roads deteriorate slowly during the early years of their design life. As roads approach the end of their design life, the rate of deterioration accelerates. Proper maintenance and scheduled surface rehabilitation, such as asphalt overlays and seal coats, slow the deterioration and greatly extend their service life.

The City of Lewiston believes in the statement above and is strongly committed to continued implementation of its street maintenance rehabilitation program. This program was designed to improve the overall condition of roads contained within the City's transportation infrastructure and to provide the maintenance necessary to extend the serviceable life of that infrastructure.



The street maintenance rehabilitation plan is divided into two areas based upon road classification (residential or major). Residential roads scheduled for overlay will be completed as part of the City's maintenance cold mix overlay program. The major street maintenance program incorporates City arterials and collectors that are currently scheduled to be asphalt overlaid. All roads contained within the City limits that have not been scheduled for overlay maintenance, or are not in need of total reconstruction, will receive limited road base work, as needed, and an asphalt seal coat as part of the major street program. Scheduling for these programs as well as continued maintenance of all roads within Lewiston is based on pavement performance. The Public Works Department utilizes pavement management software to evaluate pavement surface conditions and ensure maintenance is performed in a timely manner.

At the current funding level, 12 to 16-miles of arterial, collector, and residential streets are seal coated and another 1 to 2 miles of streets are overlaid annually.



FIRE

In the face of fiscal and staffing challenges in 2024, the Lewiston Fire Department continued to offer the full array of services you have come to expect as your trusted partner in public safety. Fire suppression, EMS, hazardous material response, rescue, extrication, fire prevention, code enforcement, and public education are all services we provide to our constituents.

In addition to serving the City of Lewiston, the fire department contracts services to several residential and commercial entities in the area of impact surrounding the City of Lewiston.



Lewiston firefighters and paramedics are the ambulance contract providers for the City of Asotin and Asotin County, and they have generated over $400,000 in revenue.

Additional EMS and Fire contracts and grants account for approximately $600,000 in revenue.

The department staffs three ambulances, three fire engines, and a command vehicle every day. Each day, sixteen personnel are divided between four different fire stations. The staff is divided among the following locations: six firefighters at 300 13th Street, three at 424 Burrell Avenue, five at 1533 Grelle Avenue, and two at 2314 Appleside Boulevard in Clarkston Heights. Personnel responded to 8,390 calls for help last fiscal year.

Cross-training personnel such as firefighters, EMTs, and paramedics enables a flexible and efficient response to various emergencies. For example, personnel can adapt based on the nature of the emergency, transitioning from ambulance response to firefighting as needed. This approach optimizes resources and ensures the highest level of care, and the ability to divert personnel from a fire engine to an ambulance enhances overall responsiveness.



With approximately ten paramedics each shift, LFD is well-equipped to provide advanced pre-hospital care, reflecting a commitment to comprehensive and timely assistance.

We hope you never have to call for our services; however, you will receive the best service possible if you do. We pledge to respond to each call with courage, conviction, and compassion. Be safe and have a great year!



POLICE

The Lewiston Police Department (LPD) is committed to providing the most effective and efficient law enforcement services within the dedicated funding as distributed through the fiscal year 2024 budget. LPD staffing includes a communication section (dispatch and records), a patrol section, an investigations section and a support services section, with a total of 72 employees authorized.

Your police department has engaged in a strategic planning process with each member having the opportunity to provide input for the future. This process was focused on identifying, prioritizing and implementing plans to improve productivity, increase community involvement and enhance the quality of life and the safety of the citizens and visitors of the City of Lewiston.



Your police department is committed to its Vision of maintaining a safe community, through trust, by providing equitable and professional service. This will be achieved with each member demonstrating and living by its identified core values which are:

P: Professionalism
I: Integrity
L: Leadership
L: Loyalty
A: Accountability
R: Responsiveness
S: Service

Your Lewiston Police Department has been proudly serving since 1861 and will continue to strive for excellence. Our organizational standards and our community will accept nothing less.



LIBRARY

Providing our community with free and open access to knowledge, ideas, and information to support the pursuit of learning.

Highlights from Fiscal Year 2024:

- Completion of south and east side awning painting projects
- Replacement of the public internet system
- Over $20,000 in local, state, and federal grants were received to support library services, programs, and events
- Volunteers contributed 3,182 hours towards collection preparation and maintenance, homebound deliveries and programs
- Circulation of 143,690 physical and digital items
- Served 78,494 visitors

Priorities for Fiscal Year 2025:

- Continue to strengthen partnerships with local history and educational entities as well as the Nez Perce Tribe in order to enhance knowledge and accessibility to Lewiston's diverse cultural history fostering pride and goodwill in our community.
- Increase digital access and skills for aging adults, veterans, those who have a disability, those who have a language barrier, and those who have a household income 150% below the federal poverty level as part of the Digital Access for All Idahoans Plan.
- Collect qualitative and quantitative data to help determine goals for the Library's next strategic plan, as well as that of the City of Lewiston.
- Continue to work with library partners including the Friends of the Lewiston Library and Lewiston Library Foundation to provide a welcoming, safe, multifunctional space for all community members.
- Continue to provide and expand library services through outreach opportunities with partner sites throughout the community.

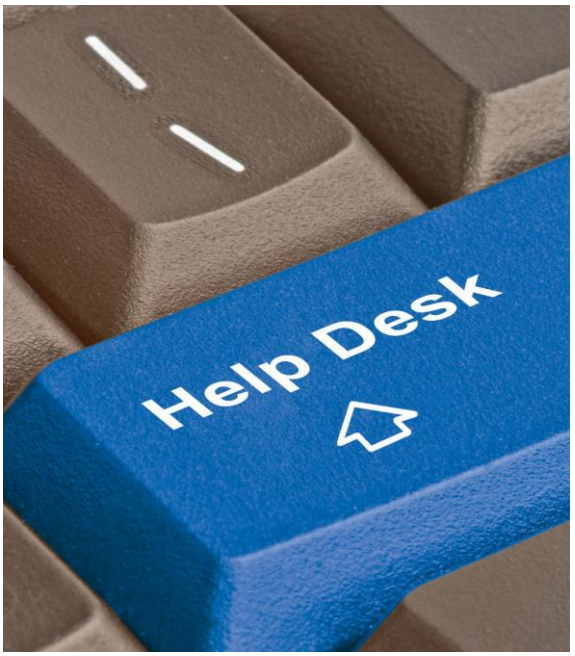


INFORMATION SYSTEMS & SECURITY

The City of Lewiston's Information Systems & Security Department plays a vital role in advancing the city's digital infrastructure with strong support from the City Council, Leadership, and Department personnel. By managing and integrating technology across all city operations, we ensure operational continuity, enhance service delivery, and meet the community's evolving needs.

Our department drives efficiency and innovation through modern business practices, automation, and user-focused solutions that are functional, reliable, and cost-effective. Success is built on collaboration, well-trained staff, and strategic partnerships to deliver secure, seamless, and forward-thinking services.

- 24/7 Technical Support and Training
- Data Retention Management
- Project Management and Business Process Analysis
- Development of Technology Policies and Standards
- Telecom and Vendor Management
- Voice Communications and Data Solutions
- Public Meeting Video Streaming
- Video Surveillance and Security Systems
- Building Access Management
- SCADA Support and Security



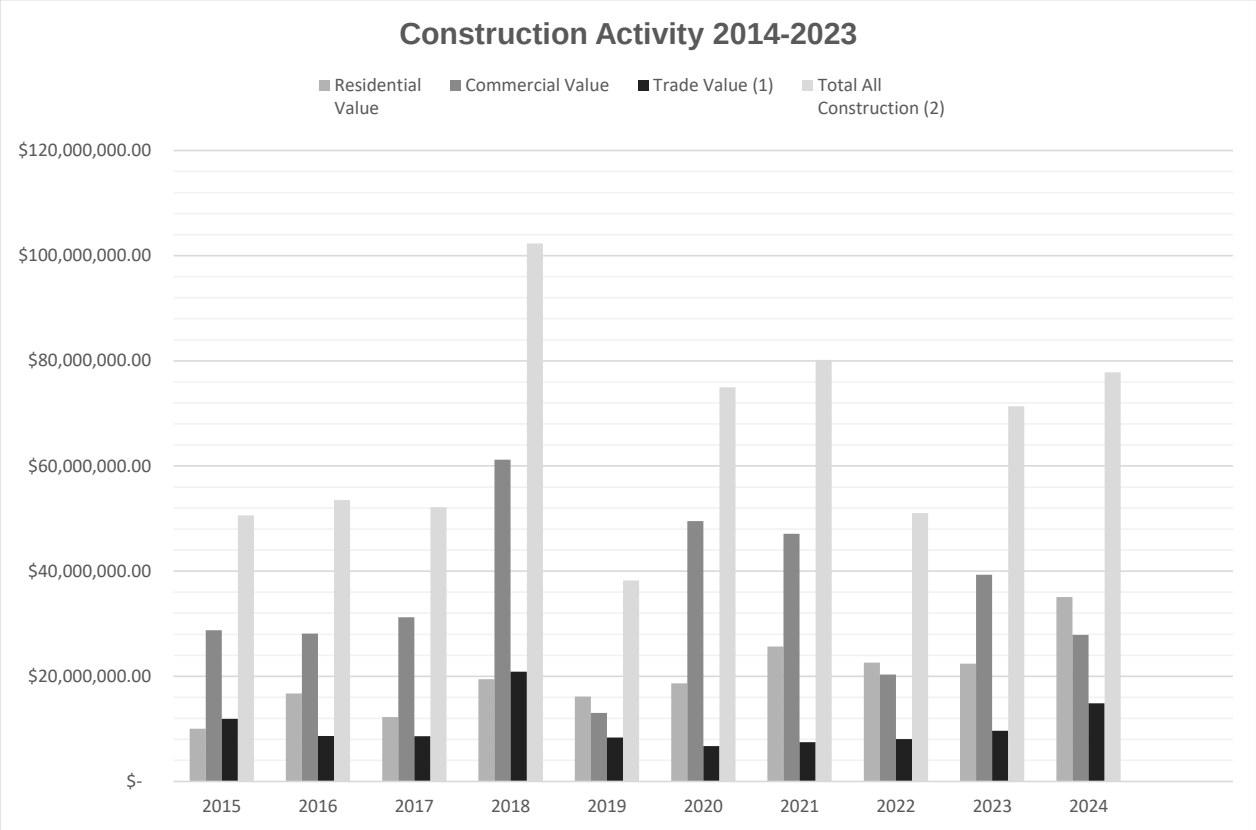
By bridging technology with city services, the Information Systems & Security Department plays a pivotal role in delivering accurate, timely, and reliable information to citizens, elected officials, and city staff. Our commitment is to empower Lewiston with tools and strategies that shape a secure, connected, and forward-thinking community.



City of Lewiston, Idaho

Construction Values
Last Ten Fiscal Years

Fiscal Year-end	Residential Value	Commercial Value	Trade Value [1]	Total All Construction [2]
2015	$ 10,043,510.68	$ 28,792,116.51	$ 11,917,477.90	$ 50,604,926.09
2016	$ 16,722,464.67	$ 28,127,035.23	$ 8,661,519.35	$ 53,511,019.25
2017	$ 12,259,598.39	$ 31,251,891.17	$ 8,597,806.24	$ 52,170,789.80
2018	$ 19,453,783.44	$ 61,212,929.65	$ 20,881,882.01	$ 102,325,095.10
2019	$ 16,148,653.49	$ 13,020,213.78	$ 8,362,657.31	$ 38,238,690.68
2020	$ 18,680,229.60	$ 49,532,231.41	$ 6,753,775.92	$ 74,966,236.93
2021	$ 25,644,634.55	$ 47,084,305.41	$ 7,474,537.72	$ 80,203,477.78
2022	$ 22,594,121.72	$ 20,358,063.77	$ 8,080,985.87	$ 51,033,171.36
2023	$ 22,408,257.26	$ 39,332,818.53	$ 9,618,046.93	$ 71,359,122.72
2024	$ 35,080,769.08	$ 27,879,844.28	$ 14,847,198.35	$ 77,807,811.71



(1) Includes Foundation Only, Demolition, Electrical, Mechanical and Plumbing for both Residential and Commercial
(2) Includes Utility Fees not part of Residential, Commercial or Trade

Source: City of Lewiston Community Development Department.

CITY OF LEWISTON, IDAHO
PERSONNEL POSITION COMPARISONS

Acct		FY'23		FY'24		FY'25 Budget	
		REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP
	EXECUTIVE						
011	Mayor	1		1		1	
021	General Mgmt. Svcs.					1	
022	City Clerk	2		1		2	
023	Public Info Officer	1		1		1	
025	Grant Manager						
		4		3		5	
	HUMAN RESOURCES						
031	Human Resources	3		3		3	
	LEGAL SERVICES						
041	City Attorney	4		2		4	
	PARKS & RECREATION						
051	Park Maintenance	11	3	10	2	12	5
052	Building Maintenance	8		6		8	1
054	Parks & Rec. Admin.	2	1	2	1	2	1
055	Forester		1		1		
056	Pools		24		17		24
		21	29	18	21	22	31
	POLICE						
661	Police Admin.	2		2	1	2	
663	Investigations	8		8		9	
665	Field Operations	30		29		33	
666	Community Programs						
668	Communications	13		18		18	
670	Support Services	9		8		10	1
		62		65	1	72	1
	FIRE						
071	Fire Admin.	4		5		5	
072	Ambulance Billing	1		1		1	
073	Fire Reserves		4		9		11
074	Fire Suppression	35		30		30	
075	Fire Prevention	3		3		3	
077	Emergency Med Svcs	9		12		12	
078	Clarkston EMS	7		6		6	
		59	4	57	9	57	11
	COMMUNITY DEV.						
081	Inspection Svcs.	7		8	1	7	
082	Planning & Zoning Svcs.	3		3		3	
084	Community Dev. Svcs.	3		3.5		3	
		13		14.5	1	13	

CITY OF LEWISTON, IDAHO
PERSONNEL POSITION COMPARISONS

Acct		FY'23		FY'24		FY'25 Budget	
		REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP
	RECREATION						
126	Programming	3	11	3	11	3	1
127	Senior Nutrition	2	1	2	1	2	1
		5	12	5	12	5	2
	FINANCE						
141	Administration						
142	Finance-General Acctg.	6		6		6	
143	Finance-Utility Acctg.	4.5		4.5		6	
145	Purchasing	2.5		2.5		2	
146	Ambulance Billing						
		13		13		14	
	WATER						
211	Water Admin.	4.82		5.17		1	
212	Water Treatment	7		6		7	
213	Water Maint./Distr.	9.33		10.33		9	
		21.15		21.5		17	
	WASTEWATER						
221	Sewer Admin.	3.85		4.2		1	
222	Sewer Maint./Collection	6.33		6.83		7	
223	Sewer pumps/lift station						
224	Sewer Treatment	7		7		8	
225	Industrial Pretreatment	2		1.5		2	
		19.18		19.53		18	
	STORMWATER						
251	Drainage Utility			2.6		3	
252	Drainage Utility-Operations					1	
				2.6		4	
	SANITATION						
231	Sanitation Admin./Coll.	1		0.85			
233	Transfer Station	4		4.25		4	1
		5		5.1		4	1
	CEMETERY						
322	Cemetery Operations	1		1		1	2

CITY OF LEWISTON, IDAHO
PERSONNEL POSITION COMPARISONS

Acct		FY'23		FY'24		FY'25 Budget	
		REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP	REGULAR	PART-TIME OR SEASONAL TEMP
	TRANSP. & ENG. SVCS.						
102	Street Maint. Svcs.	13.34	3	14.34	1	16	2
103	Traffic Maint. Svcs.						
104	Engineering Svcs.	4		4		6	
105	Const. Mgmt. Svcs.	1.84		1.84		3	
106	Storm Water Operations	3.5					
107	GIS	0.99		1.49		4	
111	Public Works Admin.	1		1.1		5	
		24.67	3	22.77	1	34	2
	LIBRARY						
131	Library Svcs.	11	14	19	5	11	13
	FLEET MAINTENANCE						
412	Service Center	6		6		6	
	INFORMATION SYSTEMS						
421	IT Operations	5		5		5	
	TRANSIT						
701	Transit Operations	11	2	12	2	12	1
	TOTALS	288	64	295	64	307	64

Client#: 817 LEWISTOCIT

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Lisa Reckamp	
Moreton & Company - Idaho P.O. Box 191030 Boise, ID 83719 208 321-9300	PHONE (A/C, No, Ext): 208 321-9300	FAX (A/C, No): 208-321-0101
	E-MAIL ADDRESS: lreckamp@moreton.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Travelers Indemnity Co. of America	25666
INSURED City of Lewiston P.O. Box 617 Lewiston, ID 83501	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			ZLP81M4189123PB	10/01/2023	10/01/2024	EACH OCCURRENCE	$2,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$4,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$4,000,000
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?	N / A					E.L. EACH ACCIDENT	$
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$
A	Professional Services			ZLP81M4189123PB	10/01/2023	10/01/2024	Included in General Liability Limit Above	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

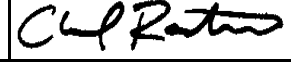
CERTIFICATE HOLDER

Proof of Coverag

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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GLOSSARY

ACCOUNTABILITY - The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

ACCOUNTS RECEIVABLE - An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

AD VALOREM TAX - A tax based on value. Property taxes in the City of Lewiston are ad valorem taxes.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) - The official annual report of a government. It includes (a) the five combined financial statements in the combined statements -- overview and their related notes (the "liftable" GPFS) and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provision, required supplementary information, extensive introductory material and a detailed statistical section. Every government reporting entity should prepare an ACFR.

APPROPRIATION - A legal authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Annual Appropriation Ordinance. An appropriation is limited in amount and to the time when it may be expended.

APPROPRIATION ORDINANCE - An ordinance authorizing the City's annual appropriations by department within fund.

ARBITRAGE - Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in taxable money market

instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes. In the State of Idaho, counties are responsible for assessing property valuation.

AUDIT - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

BOND - A written promise to pay a specified sum of money (called the principal) at a specific date in the future, together with periodic interest at a specific rate. In the budget document, these payments are identified as debt service. Bonds are used to obtain long-term financing for capital improvements.

BOND RATING - A rating from a schedule of grades indicating the probability of timely repayment of principal and interest of bonds issued. These ratings are provided by four advisory services in the United States: Standard & Poor's Co., Moody's Investors Service, Fitch Investors Service, and White's Ratings. These ratings are a major influence on the interest that a borrowing government must pay on each bond issue. The City has an A-1 rating from Moody's Investor Service.

BUDGET - A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL OUTLAY - Reflects the amount of funding for the acquisition of fixed assets that have a value of $500 or more and a useful life of three years or more. Amounts $500 to $5,000 are not depreciated, but expensed in the year of acquisition. Amounts $5,000 and greater are capitalized and depreciated over the asset's estimated useful life.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH MANAGEMENT - The administration of temporarily idle cash so as to earn interest revenue while making sure sufficient cash is available for the timely payments of payrolls and invoices.

CEDA - Clearwater Economic Development Association. Approved Economic Development Corporation responsibilities for economic planning and development for Region 2 in the State of Idaho.

CHARGES FOR SERVICE - Fees for service, generally not in excess of the cost of administration of a particular service or program.

COLLECTIVE BARGAINING AGREEMENT - A legal contract between the employer and a certified representative of a recognized bargaining unit for specific terms and conditions of employment, e.g., hours, working conditions, salary and wages, fringe benefits, and matters affecting health and safety of employees.

COMPENSATED ABSENCES - Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPLIANCE AUDITING - Auditing for compliance with applicable laws and regulations. Tests of compliance with laws and regulations are substantive tests; therefore, the term “compliance auditing” should not be confused with the similar term “compliance testing,” which usually refers to testing for compliance with internal control procedures.

CONSTRUCTION IN PROGRESS - A fixed asset account reflecting the cost of construction work for projects not yet completed.

CONTINGENCY - An appropriation of funds to cover unforeseen events that occur during the fiscal year. The City Council must authorize the use of any Contingency appropriation.

CONTRACTUAL SERVICES - Services purchased by the City through contracts.

COVERED EMPLOYEE - A person in a position or classification that is covered by the provisions of the Fair Labor Standards Act (FLSA) as determined by the City Manager.

DEBT - All long-term credit obligations of the City whether backed by the City’s full faith and credit or by pledged revenues, and all interest-bearing short-term credit obligations.

DEFICIT - The excess of expenditures over revenues during a single accounting period.

DEPRECIATION - The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

DIVISION - An organizational unit within a department. Usually divisions are responsible for carrying out a major component of the department's responsibilities.

DUE FROM OTHER FUNDS - An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

EMERGENCY MANAGEMENT - The office of Emergency Management is required by Idaho Code as a function of Nez Perce County to maintain a disaster agency and be responsible for the administration of the State Disaster Preparedness Act. The Office shall be responsible for the preparation and implementation of an emergency preparedness plan for the City and the County.

EMPLOYEE BENEFITS - For budgeting purposes, employee benefits are employer payments for social security, retirement, group health and life insurance, and worker's compensation. These expenses are budgeted at the activity level.

ENCUMBRANCES - Commitments related to unperformed (executory) contracts for goods and services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EQUIPMENT REPLACEMENT SCHEDULE - A schedule of annual purchases to replace major equipment and vehicles that have met or exceeded their useful life to the City.

ESTIMATED REVENUE - The amount of revenues projected to be collected during the fiscal year.

EXEMPT EMPLOYEE - A person in a position or classification that is exempt from the provisions of the Fair Labor Standards Act (FLSA) as an executive, administrative or professional as determined by the City Manager.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses requiring the present of future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and share revenues.

F = FUNDED - Found only in the Objectives section.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The time period that the City begins its annual operations from the first day of each October and ends on the last day of September of the succeeding year.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FLEET MAINTENANCE FUND - A fund to provide a means of accounting for all costs related to the operation of the City's vehicle maintenance and equipment replacement programs. Revenues consist primarily of charges for vehicle repair within each departmental budget.

FRANCHISE FEE - A fee levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRINGE BENEFITS - Employee benefits mandated by state and federal law, union contracts, and/or Council policy. The most common forms of fringe benefits are pension plans, health and life insurance, vacation, sick and holiday leave, deferred compensation, automobile allowances, disability insurance, and educational and incentive pay.

FUNCTION - A group of related activities aimed at accomplishing a major service or program for which a government is responsible. For example, Administrative Services is a function.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and charges therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE - The difference between fund assets and fund liabilities of government and similar trust funds.

GENERAL GOVERNMENT FUNDS - Funds supported by property taxes and fees.

GENERAL FIXED ASSETS - Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND - The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of any entity. GAAP encompasses the conventions, rules, and procedures necessary to define guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Generally Accepted Standards Board (GASB).

GOAL - The long-term continuing mission of a department, division or program. Goals define the strategic results to be achieved and therefore indicate the relevance, permanence, scope, and effectiveness of that outcome.

GRANT - A payment from one level of government to another or from a government to a private organization. Practically all Federal aid to state and local governments is in this form. Grants are usually made for specified purposes, activity or facility.

HOMEOWNERS EXEMPTION - Pursuant to the Idaho State Code, 50 percent of the value of the home, up to a maximum of $50,000, which the owner occupies as principal residence is exempt from the property tax.

IMPACT FEES - Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERIM BORROWING - (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections, grants or bond issuance.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVESTMENTS - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

LAPSE - A term used in reference with automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapse, unless otherwise provided by law.

LEASE PURCHASE AGREEMENT - A contractual agreement which is termed "lease", but which in substance is a purchase contract.

LEVEL OF SERVICE - The existing or current services, programs and facilities provided by the government to its citizens. The level of service may increase, decrease or remain the same depending upon needs, alternatives, and available resources.

LEVY - (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITY - A debt or other legal financial obligation.

LICENSE AND PERMITS - Documents issued in order to regulate various kinds of businesses and other activity within the community. A degree of inspection may accompany the issuing of a license or permit, as in the case of B & O licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover all or part of the cost of administration.

MARKET VALUATION - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.

NF = NOT FUNDED - Found only in the Objectives section.

OBJECTIVE - Desired output oriented accomplishments, which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

ORGANIZATIONAL CHART - A graphic portrayal of relationships among positions, commissions and officials established by the City.

OVERLAPPING DEBT - The proportionate share of the debts of local governments located wholly or in part within the County, which must be borne by property within the County.

PART-TIME EMPLOYEE - A person employed in a regularly budgeted position to which a regular employee may be appointed, and whose normal work schedule is less than the standards hours of work. Part-time employees shall be paid at the rate of the hourly equivalent of the range and step at which they are appointed.

PERSONAL SERVICES - Expenditures made for salaries, wages and employee benefits provided for all persons employed by the City.

PERSONNEL - Refers to the number of full-time, part-time/seasonal/temporary authorization positions in which seasons may be employed within the operation of the City.

PROGRAM BUDGET - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASE REQUISITION - A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RECLASSIFICATION - The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

REGULAR EMPLOYEE - A person employed by the City in a full-time capacity in a budgeted position who has successfully completed the required probationary period and has been retained according to the provisions of the City of Lewiston Personnel Policy or the Collective Bargaining Agreement.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUES - Increases in the current assets of a governmental fund type from other than expenditure refunds and residual equity transfers.

RISK MANAGEMENT - A process used by an organization to identify and measure the risks of accidental loss, develop and implement techniques for

handling risk and to monitor results. Techniques used may include self insurance, group insurance and loss control activities.

RISK MANAGEMENT FUND - To provide a means of accounting for all costs related to the City's "self insurance" program. The revenues consists of property taxes levied based on desired funding level.

SALARIES AND WAGES - Monetary compensation in the form of an annual or hourly rate of pay for hours worked.

SEASONAL/TEMPORARY EMPLOYEE - Any person appointed to an authorized temporary budgeted position established for a designated period of time or on an hourly, daily, weekly, seasonal or call-in basis not to exceed five (5) consecutive months of continuous hours worked.

SELF-INSURANCE - A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SERVICES AND CHARGES - Expenditures for services other than personal services which are required by the City in the administration of its assigned functions or which are legally or morally obligating on it; such as, contracted services, utilities, printing, advertising, insurance and rental of equipment.

SPECIAL REVENUE FUNDS - Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SUPPLIES AND MATERIALS - Articles and commodities which are consumed or materially altered when used; such as, office supplies, motor fuel, building supplies and postage.

SURPLUS - The amount by which the Government's receipts exceed its budgeted outlays for given fiscal year.

SYSTEMS DEVELOPMENT FEES - Fees charged to join or to extend an existing utility system. Syn. TAP FEES, CONNECTION FEES, EQUITY BUY IN FEES.

TAX ANTICIPATION NOTES (TANS) - Notes issued in anticipation of the collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

TAXES - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits,

such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TAX LEVY ORDINANCE - An ordinance through which taxes are levied.

TAX RATE - The amount of tax stated in terms of a unit of the tax base. The amount of tax levied for each $1.00 of market valuation.

TAX-RATE LIMIT - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TRANSFER - Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

TRUST FUNDS - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.



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SINGLE AUDIT SECTION

INDEPENDENT AUDITOR'S REPORT - *GOVERNMENT AUDITING STANDARDS*

Members of City Council
City of Lewiston, Idaho
Lewiston, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lewiston, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Lewiston, Idaho's basic financial statements and have issued our report thereon dated February 19, 2025.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Lewiston, Idaho's financial statements are free of 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 the 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Presnell Gage, PLLC

February 19, 2025
Lewiston, Idaho

PRESNELL GAGE, PLLC
ACCOUNTING AND CONSULTING

INDEPENDENT AUDITOR'S REPORT – *UNIFORM GUIDANCE*

Members of City Council
City of Lewiston, Idaho
Lewiston, Idaho

Report on Compliance for Each Major Federal Program

Opinion of Each Major Federal Program

We have audited the City of Lewiston, Idaho's compliance with the types of compliance requirements described in the OMB's *Compliance Supplement* that could have a direct and material effect on each of the City of Lewiston, Idaho's major federal programs for the year ended September 30, 2024. The City of Lewiston, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Lewiston, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion of Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Lewiston, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Lewiston, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the City of Lewiston, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Presnell Gage, PLLC

February 19, 2025
Lewiston, Idaho

CITY OF LEWISTON, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
* Material weakness(es) identified	_____ yes __X__ no
* Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Noncompliance material to financial statements noted?	_____ yes __X__ no

Federal Awards

Internal control over major programs:	
* Material weakness(es) identified	_____ yes __X__ no
* Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	_____ yes __X__ no

Identification of major programs:

CFDA Numbers	Name of federal program or cluster
66.468	Capitalization Grants for Drinking Water State Revolving Fund

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

CITY OF LEWISTON, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

CITY OF LEWISTON, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS

Year Ended September 30, 2024

	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients		Total Federal Expenditures
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Community Development Grant Program	14.218	B-20MC-16-0005	None	$	30,421
Community Development Grant Program	14.218	B-21MC-16-0005	None		88,647
Community Development Grant Program	14.218	B-22MC-16-0005	None		81,232
Community Development Grant Program	14.218	B-23MC-16-0005	None		172,883
Community Development Grant Program	14.218	B-22MC-16-0005	None		1,244
Total CDBG - Entitlement Grants Cluster					374,427
DEPARTMENT OF JUSTICE					
Bulletproof Vest Partnership Program	16.607		None		6,764
					6,764
DEPARTMENT OF TRANSPORTATION					
Passed through the State of					
Idaho - Transportation Department					
Highway Planning and Construction	20.205		None		114,253
Total Highway Planning and Construction Cluster					114,253
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	CL2370LT	None		23,118
Federal Transit Administration	20.507	ID90X197	None		101,786
Federal Transit Administration	20.507	ID90X197	None		43,060
Federal Transit Administration	20.507	ID90X219	None		144,180
Federal Transit Administration	20.507	ID90X219	None		352,098
Federal Transit Administration	20.507	ID340012	None		54,025
Buses and Bus Facilities	20.526		None		266,560
Buses and Bus Facilities	20.526		None		151,243
Total Federal Transit Cluster					1,112,952
Passed through the State of					
Idaho - Transportation Department					
State and Community Highway Safety	20.600	SPT2310	None		49,368
National Priority Safety Programs	20.616		None		19,132
Total Highway Safety Cluster					68,500
TOTAL DEPARTMENT OF TRANSPORTATION					1,318,823
IDAHO COMMISSION FOR LIBRARIES					
Passed through the Idaho Commission for Libraries					
Grants to State Library Program	45.310		None		4,125
					4,125
ENVIRONMENTAL PROTECTION AGENCY					
Passed through the State of					
Idaho - Department of Environmental Quality					
Capitalization Grants for Drinking Water State Revolving Fund	66.468	DW2001	None	*	1,523,234
Total Drinking Water State Revolving Fund (DWSRF) Cluster					1,523,234
TOTAL ENVIRONMENTAL PROTECTION AGENCY					1,523,234
BALANCE FORWARD					3,279,696

CITY OF LEWISTON, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS

Year Ended September 30, 2024

	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
BALANCE FORWARD				$ 3,279,696
DEPARTMENT OF EDUCATION				
Passed through the Idaho Commission for Libraries				
Education Stabilization Fund	84.425		None	2,000
DEPARTMENT OF HEALTH & HUMAN SERVICES				
Passed through the State of Idaho - Office of Drug Policy				
Substance Abuse and Mental Health Services Partnership for Success Law Enforcement Grant	93.243		None	3,686
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES				3,686
DEPARTMENT OF HOMELAND SECURITY				
Passed through the State of Idaho - Emergency Management				
Homeland Security Grant Program	97.067		None	51,747
TOTAL DEPARTMENT OF HOMELAND SECURITY				51,747
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 3,337,129

Note 1. Basis of Presentation

BASIS OF PRESENTATION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The schedule of expenditures of federal awards includes the federal grant awards of the City of Lewiston, Idaho, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (*Uniform Guidance*). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the presentation of the basic financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

DE MINIMIS INDIRECT COST RATE

The City of Lewiston, Idaho, has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the *Uniform Guidance.*

* Major program