

**IDAHO COUNTY, IDAHO**

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Report on Audited  
Basic  
Financial Statements  
and  
Supplemental Information

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For the Year Ended September 30, 2023

## Table of Contents

	<u>Page</u>
Independent Auditor's Report	4
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	15
Statement of Fiduciary Net Position – Fiduciary Funds	16
Statement of Change in Fiduciary Net Position – Fiduciary Funds	17
Notes to Financial Statements	18
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary (GAAP Basis) Comparison Schedule:	
General Fund	41
Road and Bridges Fund	42
Airport Fund	43
American Rescue Plan Fund	44
LATCF Fund	45
Solid Waste Fund	46

Notes to Required Supplementary Information	47
Schedule of County's Proportionate Share of Net Pension Liability and Schedule of County's Contributions	48
Schedule of Changes in Net OPEB Liabilities and Related Ratios	49

## **SUPPLEMENTAL INFORMATION**

Supplemental Schedule of Revenues by Source - Budget (GAAP Basis) and Actual – General Fund	51
Supplemental Schedule of Expenditures by Object of Expenditure - Budget (GAAP Basis) and Actual - General Fund	52
Combining Balance Sheet – Nonmajor Governmental Funds	55
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	63

## **FEDERAL REPORTS**

Combining Statement of Fiduciary Net Assets – Custodial Funds	71
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	72
Schedule of Expenditures of Federal Awards	74
Notes to the Schedule of Expenditures of Federal Awards	75
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	76
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance	78
Schedule of Findings and Questioned Costs	81



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## **Independent Auditor's Report**

Board of Commissioners  
Idaho County, Idaho  
Grangeville, Idaho

### **Report on the Audit of the Financial Statements**

#### **Opinions**

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

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

#### ***Basis for Opinions***

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

#### **Responsibilities of Management for the Financial Statements**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Idaho County, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Idaho County, Idaho's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of County's proportionate share of net pension liability, and schedule of County contributions on pages 41 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### ***Supplementary Information***

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

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

### ***Other Reporting Required by Government Auditing Standards***

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

***Zwygart John & Associates, CPAs PLLC***

Nampa, Idaho  
May 13, 2024

## **BASIC FINANCIAL STATEMENTS**

**Idaho County, Idaho**  
Statement of Net Position  
September 30, 2023

	Governmental Activities
<b>Assets</b>	
Cash and Cash Equivalents	\$ 5,464,588
Receivables, Net:	
Taxes	343,000
Accounts	1,044
Intergovernmental	531,462
Interest	85,459
Prepaid Items	43,015
Chemical Inventory	70,647
Noncurrent Cash and Cash Equivalents	19,288,353
Right-of-Use Asset, Net	371,809
Capital Assets:	
Land	800,232
Construction in Progress	538,621
Buildings, Net	902,722
Improvements, Net	6,576,155
Equipment, Net	2,514,512
Total Assets	37,531,619
<b>Deferred Outflows</b>	
Pension Related Items	1,946,334
OPEB Related Items	24,422
Total Deferred Outflows	1,970,756
<b>Liabilities</b>	
Accounts Payable and Other Current Liabilities	967,899
Salaries and Benefits Payable	231,247
Accrued Interest	21,878
Long-Term Liabilities:	
Due Within One Year:	
Compensated Absences	267,411
Municipal Leases	186,619
Right-of-Use Liability	371,809
Due in More Than One Year:	
Municipal Leases	502,615
OPEB Liability	356,831
Net Pension Liability	4,940,034
Total Liabilities	7,846,343
<b>Deferred Inflows</b>	
OPEB Related Items	61,530
Total Deferred Inflows	61,530
<b>Net Position</b>	
Invested in Capital Assets, Net of Related Debt	10,643,008
Restricted	19,751,717
Unrestricted	1,199,777
Total Net Position	\$ 31,594,502

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

**Idaho County, Idaho**  
Statement of Activities  
For the Year Ended September 30, 2023

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position - Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government</b>					
Governmental Activities:					
General Government	\$ 6,573,186	\$ 380,660	\$ 11,049,359	\$ -	\$ 4,856,833
Public Safety	3,787,790	568,091	133,532	-	(3,086,167)
Highways and Roads	5,307,225	134,073	2,565,753	-	(2,607,399)
Sanitation	2,228,733	2,382,553	-	-	153,820
Conservation of Natural Resrcs.	1,063,348	-	529,127	-	(534,221)
Health	283,959	-	-	-	(283,959)
Welfare	113,035	-	-	-	(113,035)
Education	3,650	-	-	-	(3,650)
Culture and Recreation	158,832	-	33,273	-	(125,559)
Interest on Long-term Debt	257,639	-	-	-	(257,639)
Total Governmental Activities	<u>\$ 19,777,397</u>	<u>\$ 3,465,377</u>	<u>\$ 14,311,044</u>	<u>\$ -</u>	<u>(2,000,976)</u>

General Revenues:	
Property Taxes - All Funds	3,842,430
Payment in Lieu of Taxes	2,006,717
State Sources	4,301,182
Other	697,346
Earnings on Investments	495,871
Unrealized Gain (Loss) on Investments	56,786
Disposal of Assets	5,591
Transfers	113,635
Total General Revenues and Special Items	<u>11,519,558</u>
Change in Net Position	9,518,582
Net Position, Beginning	<u>22,075,920</u>
Net Position, End of Year	<u>\$ 31,594,502</u>

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

**Idaho County, Idaho**  
Balance Sheet - Governmental Funds  
September 30, 2023

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Airport</u>	<u>American Rescue Plan</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 4,319,004	\$ 1,614,159	\$ 1,209,587	\$ 2,702,521
Receivables, Net:				
Taxes	131,682	6,194	1,038	-
Accounts	1,044	-	-	-
Intergovernmental	508,972	-	22,490	-
Interest	85,459	-	-	-
Prepaid Items	22,304	-	3,033	-
<b>Total Assets</b>	<u>\$ 5,068,465</u>	<u>\$ 1,620,353</u>	<u>\$ 1,236,148</u>	<u>\$ 2,702,521</u>
<b>Liabilities</b>				
Warrants Payable	\$ 220,036	\$ 342,324	\$ 46,139	\$ -
Salaries and Benefits Payable	158,542	45,098	2,975	-
Municipal Leases	-	-	-	-
<b>Total Liabilities</b>	<u>378,578</u>	<u>387,422</u>	<u>49,114</u>	<u>-</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	108,127	5,536	426	-
<b>Total Deferred Inflows</b>	<u>108,127</u>	<u>5,536</u>	<u>426</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	22,304	-	3,033	-
Restricted	-	1,227,395	1,183,575	2,702,521
Unassigned	4,559,456	-	-	-
<b>Total Fund Balances</b>	<u>4,581,760</u>	<u>1,227,395</u>	<u>1,186,608</u>	<u>2,702,521</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 5,068,465</u>	<u>\$ 1,620,353</u>	<u>\$ 1,236,148</u>	<u>\$ 2,702,521</u>

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

**Idaho County, Idaho**  
Balance Sheet - Governmental Funds  
September 30, 2023  
(continued)

	LATCF	Solid Waste	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 10,224,000	\$ 911,289	\$ 3,772,381	\$ 24,752,941
Receivables, Net:				
Taxes	-	145,519	58,567	343,000
Accounts	-	-	-	1,044
Intergovernmental	-	-	-	531,462
Interest	-	-	-	85,459
Prepaid Items	-	-	17,678	43,015
Chemical Inventory	-	-	70,647	70,647
<b>Total Assets</b>	<u>\$ 10,224,000</u>	<u>\$ 1,056,808</u>	<u>\$ 3,919,273</u>	<u>\$ 25,827,568</u>
<b>Liabilities</b>				
Warrants Payable	\$ -	\$ 192,110	\$ 167,290	\$ 967,899
Salaries and Benefits Payable	-	401	24,231	231,247
<b>Total Liabilities</b>	<u>-</u>	<u>192,511</u>	<u>191,521</u>	<u>1,199,146</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	-	108,822	51,323	274,234
<b>Total Deferred Inflows</b>	<u>-</u>	<u>108,822</u>	<u>51,323</u>	<u>274,234</u>
<b>Fund Balances</b>				
Nonspendable	-	-	17,678	43,015
Restricted	10,224,000	755,475	3,658,751	19,751,717
Unassigned	-	-	-	4,559,456
<b>Total Fund Balances</b>	<u>10,224,000</u>	<u>755,475</u>	<u>3,676,429</u>	<u>24,354,188</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 10,224,000</u>	<u>\$ 1,056,808</u>	<u>\$ 3,919,273</u>	<u>\$ 25,827,568</u>

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

**Idaho County, Idaho**  
 Reconciliation of the Balance Sheet of the  
 Governmental Funds to the Statement of Net Position  
 September 30, 2023

Total Fund Balances - Governmental Funds \$ 24,354,188

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:

Land	\$	800,232	
Construction in Progress		538,621	
Buildings, Net of \$1,126,843 Accumulated Depreciation		902,722	
Improvements, Net of \$4,188,383 Accumulated Depreciation		6,576,155	
Equipment, Net of \$8,196,899 Accumulated Depreciation		2,514,512	
			11,332,242

Property taxes receivable will be collected this year, but are not available soon enough to pay for current period expenditures and, therefore, are deferred in the funds. 274,234

Long-term liabilities, applicable to the County's governmental activities, are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position.

Accrued Interest	\$	(21,878)	
Compensated Absences		(267,411)	
OPEB Liability		(356,831)	
OPEB Related Deferred Outflows		24,422	
OPEB Related Deferred Inflows		(61,530)	
Municipal/Right of Use Leases		(689,234)	
Total Long-Term Liabilities			(1,372,462)

The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.

Net Pension Liability	\$	(4,940,034)	
Pension Related Deferred Outflows		1,946,334	
			(2,993,700)

Total Net Position-Governmental Activities \$ 31,594,502

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

**Idaho County, Idaho**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended September 30, 2023

	General Fund	Road and Bridge	Airport	American Rescue Plan
<b>Revenues</b>				
Taxes	\$ 2,404,056	\$ 113,156	\$ 927	\$ -
PILT Revenue	1,837,978	100,000	-	-
Intergovernmental	2,278,328	1,784,510	-	-
Charges for Services	515,952	1,300	370,631	-
Grants and Other Contributions	486,420	2,449,777	258,530	-
Investment Earnings	437,331	-	-	-
Other Income	85,593	-	88,863	-
<b>Total Revenues</b>	<b>8,045,658</b>	<b>4,448,743</b>	<b>718,951</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General Government	4,090,461	-	378,256	-
Public Safety	3,042,113	-	-	-
Highways and Roads	113,395	4,245,030	-	-
Sanitation	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Education	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	224,529	33,958	-	-
Interest	19,165	10,575	-	-
Capital Outlay	151,179	285,376	266,960	495,726
<b>Total Expenditures</b>	<b>7,640,842</b>	<b>4,574,939</b>	<b>645,216</b>	<b>495,726</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>404,816</b>	<b>(126,196)</b>	<b>73,735</b>	<b>(495,726)</b>
<b>Other Financing Sources (Uses):</b>				
Gain (Loss) on Sale of Assets	48,857	-	-	-
Unrealized Gain (Loss) on Investments	56,786	-	-	-
Transfers In	113,635	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>219,278</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>624,094</b>	<b>(126,196)</b>	<b>73,735</b>	<b>(495,726)</b>
Fund Balances, Beginning	3,957,666	1,353,591	1,112,873	3,198,247
<b>Fund Balances, Ending</b>	<b>\$ 4,581,760</b>	<b>\$ 1,227,395</b>	<b>\$ 1,186,608</b>	<b>\$ 2,702,521</b>

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

**Idaho County, Idaho**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	LATCF	Solid Waste	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ -	\$ 19,649	\$ 1,232,920	\$ 3,770,708
PILT Revenue	-	68,739	-	2,006,717
Intergovernmental	-	-	238,344	4,301,182
Charges for Services	-	2,382,553	194,941	3,465,377
Grants and Other Contributions	10,224,000	-	892,317	14,311,044
Investment Earnings	-	-	58,540	495,871
Other Income	-	-	522,890	697,346
<b>Total Revenues</b>	<u>10,224,000</u>	<u>2,470,941</u>	<u>3,139,952</u>	<u>29,048,245</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	976,794	5,445,511
Public Safety	-	-	153,916	3,196,029
Highways and Roads	-	-	432,703	4,791,128
Sanitation	-	2,252,133	-	2,252,133
Conservation of Natural Resources	-	-	1,090,464	1,090,464
Health	-	-	283,959	283,959
Welfare	-	-	(600)	(600)
Education	-	-	3,650	3,650
Culture and Recreation	-	-	116,425	116,425
Debt Service:				
Principal	-	-	-	258,487
Interest	-	-	-	29,740
Capital Outlay	-	7,960	250,219	1,457,420
<b>Total Expenditures</b>	<u>-</u>	<u>2,260,093</u>	<u>3,307,530</u>	<u>18,924,346</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>10,224,000</u>	<u>210,848</u>	<u>(167,578)</u>	<u>10,123,899</u>
<b>Other Financing Sources (Uses):</b>				
Sale of Assets	-	-	-	48,857
Unrealized Gain (Loss) on Investments	-	-	-	56,786
Transfers In	-	-	-	113,635
Transfers Out	-	-	(113,635)	(113,635)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(113,635)</u>	<u>105,643</u>
<b>Net Change in Fund Balances</b>	<u>10,224,000</u>	<u>210,848</u>	<u>(281,213)</u>	<u>10,229,542</u>
Fund Balances, Beginning	-	544,627	3,957,642	14,124,646
<b>Fund Balances, Ending</b>	<u>\$ 10,224,000</u>	<u>\$ 755,475</u>	<u>\$ 3,676,429</u>	<u>\$ 24,354,188</u>

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

**Idaho County, Idaho**  
 Reconciliation of the Statement of Revenues, Expenditures,  
 and Changes in Fund Balances of the Governmental Funds  
 to the Statement of Activities  
 For the Year Ended September 30, 2023

Total Net Change in Fund Balance - Governmental Funds \$ 10,229,542

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:

Capital Outlay	\$ 1,047,601	
Cost of Sold Assets, Less Accumulated Depreciation	(43,266)	
Depreciation Expense	<u>(945,662)</u>	
Net		58,673

Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities. 71,722

Lease payments (including both principal and interest) are reported as expenditures in the governmental funds when paid. For the County as a whole, however, the principal portion of the payments serve to reduce the liability in the Statement of Net Assets, while the accrual of interest serves to increase the liability in the Statement of Net Assets and results in the additional expenses in the Statement of Activities.

Principal Payments	\$ 33,958	
Change in Accrued Interest	<u>10,406</u>	
		44,364

Long-term compensated absences and other post-employment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in long-term compensated absences and other post-employment benefits. (32,132)

The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. (853,587)

Change in Net Position of Governmental Activities \$ 9,518,582

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

**Idaho County, Idaho**  
Statement of Fiduciary Net Position - Fiduciary Funds  
September 30, 2023

	<u>Held for Other Governments</u>	<u>Taxing District Funds</u>	<u>Total Custodial Funds</u>
<b>Assets</b>			
Cash and Investments	\$ 322,307	\$ 118,061	\$ 440,368
Receivables, Net	-	257,746	257,746
Total Assets	<u>322,307</u>	<u>375,807</u>	<u>698,114</u>
<b>Liabilities</b>			
Warrants Payable	<u>139,096</u>	<u>13,115</u>	<u>152,211</u>
Total Liabilities	<u>139,096</u>	<u>13,115</u>	<u>152,211</u>
<b>Net Position</b>			
Restricted for:			
Individuals, Organizations, or Other Governments	<u>183,211</u>	<u>362,692</u>	<u>545,903</u>
Total Net Position	<u>\$ 183,211</u>	<u>\$ 362,692</u>	<u>\$ 545,903</u>

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

**Idaho County, Idaho**  
Statement of Change in Fiduciary Net Position  
For the Year Ended September 30, 2023

	<u>Held for Other Governments</u>	<u>Taxing District Funds</u>	<u>Total Custodial Funds</u>
<b>Additions:</b>			
Fees collected for other governments	\$ 4,444,374	\$ -	\$ 4,444,374
Property taxes collected for other governments	-	10,792,684	10,792,684
Contributions	-	-	-
Total Additions	<u>4,444,374</u>	<u>10,792,684</u>	<u>15,237,058</u>
<b>Deductions:</b>			
Fees distributed to other governments	4,481,910	445,052	4,926,962
Taxes distributed to other governments	-	10,359,667	10,359,667
Total Deductions	<u>4,481,910</u>	<u>10,804,719</u>	<u>15,286,629</u>
Change in Net Position	<u>(37,536)</u>	<u>(12,035)</u>	<u>(49,571)</u>
Net Position - Beginning	220,747	374,727	595,474
Net Position - Ending	<u>\$ 183,211</u>	<u>\$ 362,692</u>	<u>\$ 545,903</u>

The accompanying notes are an integral  
part of the financial statements

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Idaho County, Idaho (the County) operates under the direction of a Board of Commissioners who are responsible for the various operations of the County. The accompanying basic financial statements normally present the County (the primary government) and any component units, entities for which the government is considered to be financially accountable. However, the County's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

*Government-wide Statements:* The Statement of Net Assets and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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

### Governmental Funds

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

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road and Bridge fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges. These costs are mainly supported by federal grants and intergovernmental funds.
- *Solid Waste fund.* This fund accounts for solid waste management services. Financial resources included property taxes and contract charges to various other agencies.
- *America Rescue Plan.* This fund accounts for America Rescue Plan federal fund expenditures.
- *Local Assistance and Tribal Consistency fund.* This fund accounts for LATCF federal fund expenditures.
- *Airport fund.* This fund accounts for operations and fees related to the airport. services and financials resources

### Fund Balance Reporting in Governmental Funds

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

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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

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

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

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

Fund	Purpose
Road and Bridge	Revenues in this fund come from federal forest funds, other intergovernmental revenue and grants that are to be used for maintaining and improving roads and bridges within the County.
Solid Waste	Revenues in this fund come from levied property taxes, intergovernmental revenues, charges for services, and other revenue that are to be used for sanitation and disposal of the County's solid waste.
American Rescue Plan	These are federal grant funds.
LATCF	These are federal grant funds.
Airport	Revenues in this fund come from levied property taxes, other intergovernmental revenue and grants that are to be used for maintaining and improving the airport within the County.
Nonmajor Special Revenue Funds	Revenues in these funds come from levied property taxes, intergovernmental revenue, grants, charges for services, and other revenues that are to be used for items ranging from public assistance and safety, health and welfare, sanitation, maintenance and improvement of public ways and facilities, culture and recreation, conservation of natural resources, and other governmental type activities.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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The County reports the following fiduciary fund types:

- *Custodial funds.* These funds are used to accounts for assets held by the county as an agent for individuals, private organizations, other governments, and/or funds.

Basis of Accounting

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

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

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

C. Assets and Liabilities

Cash Equivalents

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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Property Taxes

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

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

Capital Assets

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

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

	Capitalization <u>Policy</u>	Depreciation <u>Method</u>	Estimated <u>Useful Life</u>
Buildings and Improvements	\$5,000	Straight-Line	15 – 40 Years
Equipment	\$5,000	Straight-Line	5 – 15 Years

The County (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003.

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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Compensated Absences

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

Warrants and Accounts Payable

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

Receivables

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is \$0 as of September 30, 2023.

Pensions

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

Use of Estimates

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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2. CASH AND INVESTMENTS

Deposits

As of September 30, 2023, the carrying amount of the County's deposits was \$1,561,744 and the respective bank balances totaled \$1,472,658. Of the total bank balance, \$903,760 was insured and \$211,691 was collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2023, \$675,625 of the County's deposits were not covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were exposed to custodial credit risk. The County also keeps \$3,325 petty cash on hand for their change. The County does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Investments

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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

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

The County's investments at September 30, 2023, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less Than 1	1-5	> 5
External Investment Pool	None	4,339,885	\$ 4,339,885	\$ -	\$ -
U.S. Government Bonds	AAA	19,194,883	-	19,194,883	-
Certificate of Deposits	None	93,470	-	93,470	-
		<u>\$ 23,628,238</u>	<u>\$ 4,339,885</u>	<u>\$ 19,288,353</u>	<u>\$ -</u>

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

	Governmental Activities	Fiduciary Funds
Deposits	\$ 1,121,378	\$ 440,368
Cash on Hand	3,325	-
Current Investments	4,339,885	-
Total Current Cash	5,464,588	440,368
Noncurrent Investments	19,288,353	-
	<u>\$ 24,752,941</u>	<u>\$ 440,368</u>

The following accounts are not recorded on the County's books but have been included in the totals discussed above:

	Book Balance	Bank Balance
Tax Collector	\$ 251,138	\$ 242,257
Sheriff's Commissary	23,574	25,166
Airport	50,995	50,995
Sheriff Drug Money	613	613
	<u>\$ 326,320</u>	<u>\$ 319,031</u>

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

3. RECEIVABLE - INTERGOVERNMENTAL

Amounts due from other governments consist state revenue sharing of \$508,972 due from the State of Idaho and \$22,490 due from the Federal Government for grants in the airport fund, for a total of \$531,462.

4. RISK MANAGEMENT

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

5. CAPITAL ASSETS

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

	<u>9/30/2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>9/30/2023</u>
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 800,232	\$ -	\$ -	\$ 800,232
Construction In Progress	-	538,620	-	538,620
	<u>800,232</u>	<u>538,620</u>	<u>-</u>	<u>1,338,852</u>
Capital Assets Being Depreciated:				
Buildings	2,029,565	-	-	2,029,565
Equipment	10,303,666	579,958	(172,213)	10,711,411
Improvements	10,745,880	18,658	-	10,764,538
Total Depreciable Assets	<u>23,079,111</u>	<u>598,616</u>	<u>(172,213)</u>	<u>23,505,514</u>
Less: Accumulated Depreciation				
Buildings	1,073,207	53,636	-	1,126,843
Equipment	7,790,177	535,668	(128,946)	8,196,899
Improvements	3,907,147	281,236	-	4,188,383
Total Acc. Depr.	<u>12,770,531</u>	<u>870,540</u>	<u>(128,946)</u>	<u>13,512,125</u>
Net Depreciable Assets	<u>10,308,580</u>	<u>(271,924)</u>	<u>(43,267)</u>	<u>9,993,389</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 11,108,812</u>	<u>\$ 266,696</u>	<u>\$ (43,267)</u>	<u>\$ 11,332,241</u>

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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

Governmental Activities:	
General Government	\$ 349,428
Public Safety	310,992
Highways and Roads	169,304
Sanitation	2,999
Conservation and Natural Resources	24,852
Culture and Recreation	12,965
	<u>\$ 870,540</u>

6. OTHER COMMITMENTS

The County has several credit cards with credit limits totaling \$105,000. As of September 30, 2023, \$12,695 of the available credit was in use.

7. COMPENSATED ABSENCES

Idaho County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked and total hours per week worked. Certain individuals were also grandfathered in under a policy that allowed sick leave to be paid out upon termination. All accumulated vacation time, applicable sick leave, and compensatory time represents a potential liability to the County. Changes in compensated absences for the year ended September 30, 2023, are as follows:

	<u>9/30/2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>9/30/2023</u>	<u>Current</u>
Governmental Activities	<u>\$ 243,214</u>	<u>\$ 299,808</u>	<u>\$ (275,611)</u>	<u>\$ 267,411</u>	<u>\$ 267,411</u>

8. LONG-TERM OBLIGATIONS

Government-wide Activities

The County has purchased and leased certain equipment under long-term agreements. These long-term obligations are for various terms and at various rates.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

Changes in long-term obligations for the year ended September 30, 2023, are as follows:

Description	Rate	9/30/2022	Increase	Decrease	9/30/2023	Current Portion
2022 Ford F150 XL Supercrew 4WD #82525	6.89%	\$ 30,513	\$ -	\$ (9,501)	\$ 21,012	\$ 10,156
2022 Ford F150 XL Supercrew 4WD #82533	6.89%	30,513	-	(9,501)	21,012	10,156
2022 Ford F150 XL Supercrew 4WD #82657	6.89%	30,513	-	(9,501)	21,012	10,156
2022 Ford F150 XL Supercrew 4WD #82668	6.89%	30,513	-	(9,501)	21,012	10,156
2022 Ford F150 XL Supercrew 4WD #82343	6.89%	30,513	-	(9,501)	21,012	10,156
2022 Ford F150 XL Supercrew 4WD #40967	7.76%	-	52,362	(14,358)	38,004	11,734
2022 Ford F150 XL Supercrew 4WD #40657	7.76%	-	52,362	(14,358)	38,004	11,734
2022 Ford F150 XL Supercrew 4WD #40656	7.76%	-	52,362	(14,358)	38,004	11,734
2022 Ford F150 XL Supercrew 4WD #40655	7.76%	-	52,362	(14,358)	38,004	11,734
2022 Ford F150 XL Supercrew 4WD #40654	7.76%	-	52,362	(14,358)	38,004	11,734
2022 Ford F150 XL Supercrew 4WD #40653	7.76%	-	52,362	(14,358)	38,004	11,734
2020 Ford F150 XL #44206	5.64%	11,716	-	(11,716)	-	-
2020 Ford F150 XL #44203	5.64%	11,716	-	(11,716)	-	-
2020 Ford F150 XL #44204	5.64%	11,549	-	(11,549)	-	-
2020 Ford F150 XL #44205	5.64%	11,549	-	(11,549)	-	-
2021 Ford F150 XLT #80509	6.22%	15,372	-	(15,372)	-	-
2021 Ford F150 XLT #80510	6.22%	15,372	-	(7,454)	7,918	7,918
2021 Ford F150 XLT #80511	6.09%	21,883	-	(10,618)	11,265	11,265
2021 GMC Yukon	6.08%	22,480	-	(10,908)	11,572	11,571
2021 Caterpillar 160-15AWD Motor Grader	2.99%	359,353	-	(33,958)	325,395	34,681
		<u>\$ 633,555</u>	<u>\$ 314,172</u>	<u>\$ (258,493)</u>	<u>\$ 689,234</u>	<u>\$ 186,619</u>

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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Governmental Activities

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

Year Ending <u>September 30,</u>	<u>Municipal Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 186,619	\$ 36,128
2025	165,865	24,245
2026	118,399	13,547
2027	<u>218,351</u>	<u>6,646</u>
	<u>\$ 689,234</u>	<u>\$ 80,566</u>

The interest expense on the municipal leases for the year ended September 30, 2023 was \$29,740. No interest was capitalized during the year.

9. PENSION PLAN

*Plan Description*

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

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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*Pension Benefits*

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

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

*Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% (for general employees and 12.28% for police and firefighters. Idaho County, Idaho's contributions were \$620,404 the year ended September 30, 2023.

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

At September 30, 2023, Idaho County, Idaho reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Idaho County, Idaho's proportion of the net pension liability was based on Idaho County, Idaho's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At September 30, 2023, Idaho County, Idaho's proportion was 0.1237896 percent.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

For the year ended September 30, 2023, Idaho County, Idaho recognized pension expense/(revenue) of \$1,473,991 . At September 30, 2023, Idaho County, Idaho reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 846,759	\$ -
Changes in assumptions or other inputs	489,167	-
Net difference between projected and actual earnings on pension plan investments	463,695	-
Idaho County, Idaho's contributions subsequent to the measurement date	146,712	
<b>Total</b>	<b>\$ 1,946,334</b>	<b>\$ -</b>

\$146,712 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023.

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

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

<b>For the Year Ended September 30:</b>	<b>PERSI</b>
2024	\$ 786,697
2025	300,746
2026	935,576
2027	(76,685)

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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*Actuarial Assumptions*

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

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

**Contributing Members, Service Retirement Members, and Beneficiaries**

General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%

General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%

Teachers – Males Pub-2010 Teacher Tables, increased 12%

Teachers – Females Pub-2010 Teacher Tables, increased 21%

Fire & Police – Males Pub-2010 Safety Tables, increased 21%

Fire & Police – Females Pub-2010 Safety Tables, increased 26%

Disabled Members – Males Pub-2010 Disabled Tables, increased 38%

Disabled Members – Females Pub-2010 Disabled Tables, increased 36%

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

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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

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

<u>Asset Class</u>	
Fixed Income	30%
US/Global Equities	55%
International Equities	15%
Cash	0%
Total	<u>100%</u>

*Discount Rate*

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

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

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

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 8,884,855	\$ 4,940,034	\$ 1,715,883

*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](http://www.persi.idaho.gov).

10. OTHER POST EMPLOYMENT BENEFITS

*Plan Description*

The County's Other Post-Employment Benefit Plan (the County's OPEB Plan) is a single-employer defined benefit healthcare plan administered by GemPlan. The County's OPEB plan does not include the PERSI pension benefits otherwise discussed in these financial statements and does not issue a publicly available financial report.

*Benefits Provided*

GemPlan, as administrator of the County's OPEB Plan, contracts with Blue Cross/Blue Shield of Idaho to provide health insurance benefits to eligible retirees and their eligible dependents. A retiree who retires while participating in the Public Employee Retirement System of Idaho (PERSI) is eligible to keep the County's health insurance until age 65 or until the retiree is eligible for coverage under Medicare. Eligibility for the County's OPEB Plan is further determined by employees having obtained a minimum age of 55 with at least 20 years of service with the County for general employees and obtaining a minimum 5 years of service with the County for elected officials. Retirees are on the same medical plan as the County's active employees.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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*Contributions and Implicit Rate Subsidy*

OPEB benefits have historically been funded on a pay-as-you-go basis. Under government accounting standards, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under government accounting standards. However, if benefits are not pre-funded, OPEB liabilities are created and will grow over time. The County has not pre-funded these benefits.

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

When a medical plan is self-insured through a third-party administrator or fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees' premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is called the implicit rate subsidy. Accordingly, the County's implicit subsidy contributions were \$0 for the year ended September 30, 2023.

*Net OPEB Liability of the County*

The components of the net OPEB liability of the County at year-end were as follows:

Total OPEB Liability	\$ 356,831
OPEB Plan Fiduciary Net Position	<u>-</u>
Net OPEB obligation - end of year	<u><u>\$ 356,831</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	 <u><u>0%</u></u>

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

For the year ended September 30, 2023, the County recognized OPEB revenue (expense) of \$19,922. At September 30, 2023, the County reported deferred outflows of resources related to OPEB from the following sources:

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Liability Gains	\$ -	\$ 61,530
Liability Loss	-	-
Assumption Changes	12,435	-
Subsequent Employer Contributions	11,987	-
<b>Total</b>	<b>\$ 24,422</b>	<b>\$ 61,530</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense(revenue) as follows:

<b>For the Year Ended September 30:</b>	<b>OPEB</b>
2024	\$ (16,365)
2025	(16,365)
2026	(16,365)
2027	11,987

*Actuarial Assumptions*

The total OPEB liability was determined by an actuarial valuation as of October 1, 2017 which was also the measurement date. The following actuarial assumptions applied to all periods included in the measurement:

Actuarial cost method	Entry age, level percentage of pay
Inflation	2.00%
Salary increases	3.00%
Medical trend rate	6.25% as of October 1, 2019 grading to 5.00% over 6 years
Mortality	RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel)

*Discount Rate*

The discount rate used to measure the total OPEB liability was 2.30%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-Year Municipal Bond Yield of 2.30%.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

Changes in the net OPEB liability are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning of Year	\$ 337,289	\$ -	\$ 337,289
Changes for the Year			
Service Cost	28,075	-	28,075
Interest Cost	8,212	-	8,212
Assumption Changes	-		-
Differences Between Expected and Actual Experience	-		-
Benefit Payments	(16,745)	-	(16,745)
Net Change in Total OPEB liability	19,542	-	19,542
End of Year	\$ 356,831	\$ -	\$ 356,831

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1 % Decrease (2.00%)	Current Discount Rate (3.00%)	1% Increase (4.00%)
Net OPEB Liability	\$ 388,021	\$ 356,831	\$ 327,898

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (5.50% Decreasing to 4.00%)	Current Healthcare Cost Trend Rate (6.50% Decreasing to 5.00%)	1% Decrease (7.50% Decreasing to 6.00%)
Net OPEB Liability	<u>\$ 312,221</u>	<u>\$ 356,831</u>	<u>\$ 410,797</u>

11. DEFERRED COMPENSATION PLAN

Permanent employees of the County may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until withdrawal at a later date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. The County has no liability for losses under the plan but it does have the obligation of due care in selecting the third-party administrator. For the year ended September 30, 2023, the County made no employer contributions to the plan.

12. LEASES

The County leases multiple pieces of equipment on multi-year lease contracts. The leases are reported on the balance sheet as Right-of-Use Assets with a corresponding lease payable. The amortization of the Right-of-Use assets is reported on the balance sheet as well.

The County has elected to follow certain practical expedients in implementing new lease standards. These include not reassessing existing contracts or leases to determine if they should be reclassified as operating or financing leases. This also includes not reassessing any initial direct costs for existing leases. They also elected to use hindsight to determine the lease term of all leases, based on possible extensions of leases.

Idaho County, Idaho  
Notes to Financial Statements  
For the Year Ended September 30, 2023

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The Right-of-Use Assets were reported on the balance sheet as:

Operating lease right-of-use	
Equipment	\$ 608,688
Less Accumulated Amortization	<u>(236,879)</u>
Total leased right-of-use assets	<u><u>\$ 371,809</u></u>

Future minimum lease payments are due as follows:

Year Ending December 31,	Principal
2024	<u>\$ 390,204</u>
	<u>390,204</u>
Less: Imputed Interest	<u>(18,395)</u>
Present Value of Liability	<u><u>\$ 371,809</u></u>

13. TRANSFERS

Transfers between funds were as follows:

\$ 113,635 From the Indigent fund to the General fund to reimburse for operating expenses.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 2,486,866	\$ 2,486,866	\$ 2,404,056	\$ (82,810)
PILT Revenue	1,700,000	1,700,000	1,837,978	137,978
Intergovernmental	1,986,246	1,986,246	2,278,328	292,082
Charges for Services	392,600	392,600	515,952	123,352
Grants and Other Contributions	381,000	381,000	486,420	105,420
Investment Earnings	-	-	437,331	437,331
Other Income	5,000	5,000	85,593	80,593
Total Revenues	<u>6,951,712</u>	<u>6,951,712</u>	<u>8,045,658</u>	<u>1,093,946</u>
<b>Expenditures</b>				
Current:				
Salaries	4,510,152	4,510,152	3,797,536	712,616
Benefits	2,059,610	2,059,610	1,751,016	308,594
Operating Expenses	2,187,865	2,187,865	1,697,417	490,448
Debt Service:				
Principal	-	-	224,529	(224,529)
Interest	-	-	19,165	(19,165)
Capital Outlay	589,750	589,750	151,179	438,571
Total Expenditures	<u>9,347,377</u>	<u>9,347,377</u>	<u>7,640,842</u>	<u>1,706,535</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(2,395,665)</u>	<u>(2,395,665)</u>	<u>404,816</u>	<u>2,800,481</u>
<b>Other Financing Sources (Uses)</b>				
Gain (Loss) on Sale of Assets	-	-	48,857	48,857
Unrealized Gain (Loss) on Investments	-	-	56,786	56,786
Transfers In	-	-	113,635	113,635
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>219,278</u>	<u>219,278</u>
Net Change in Fund Balances	(2,395,665)	(2,395,665)	624,094	3,019,759
Fund Balances, Beginning	2,395,665	2,395,665	3,957,666	1,562,001
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,581,760</u>	<u>\$ 4,581,760</u>

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Road and Bridge  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 112,781	\$ 112,781	\$ 113,156	\$ 375
Intergovernmental	1,002,364	1,002,364	1,884,510	882,146
Charges for Services	-	-	1,300	1,300
Grants and Contributions	4,700,000	4,700,000	2,449,777	(2,250,223)
Total Revenues	<u>5,815,145</u>	<u>5,815,145</u>	<u>4,448,743</u>	<u>(1,366,402)</u>
<b>Expenditures</b>				
Current:				
Salaries	1,040,179	1,040,179	966,382	73,797
Benefits	518,600	518,600	464,630	53,970
Debt Service:				
Principal	-	-	33,958	(33,958)
Interest	-	-	10,575	(10,575)
Operating Expenses	4,292,000	4,292,000	2,814,018	1,477,982
Capital Outlay	1,025,000	1,025,000	285,376	739,624
Total Expenditures	<u>6,875,779</u>	<u>6,875,779</u>	<u>4,574,939</u>	<u>2,300,840</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<u>(1,060,634)</u>	<u>(1,060,634)</u>	<u>(126,196)</u>	<u>934,438</u>
<b>Other Financing Sources (Uses)</b>				
Total Other Funding Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,060,634)	(1,060,634)	(126,196)	934,438
Fund Balances, Beginning	1,060,634	1,060,634	1,353,591	292,957
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,227,395</u>	<u>\$ 1,227,395</u>

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Airport  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 927	\$ 927
Charges for Services	440,000	440,000	370,631	(69,369)
Grants and Contributions	500,000	500,000	258,530	(241,470)
Other Income	8,000	8,000	88,863	80,863
Total Revenues	<u>948,000</u>	<u>948,000</u>	<u>718,951</u>	<u>(229,049)</u>
<b>Expenditures</b>				
Current:				
Salaries	61,363	61,363	64,535	(3,172)
Benefits	11,850	11,850	10,655	1,195
Operating Expenses	504,000	504,000	303,066	200,934
Capital Outlay	538,000	538,000	266,960	271,040
Total Expenditures	<u>1,115,213</u>	<u>1,115,213</u>	<u>645,216</u>	<u>469,997</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(167,213)</u>	<u>(167,213)</u>	<u>73,735</u>	<u>240,948</u>
<b>Other Financing Sources (Uses)</b>				
Total Other Funding Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(167,213)	(167,213)	73,735	240,948
Fund Balances, Beginning	167,213	167,213	1,112,873	945,660
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,186,608</u>	<u>\$ 1,186,608</u>

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 American Rescue Plan  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
Operating Expenses	560,000	560,000	-	560,000
Capital Outlay	2,676,000	2,676,000	495,726	2,180,274
Total Expenditures	<u>3,236,000</u>	<u>3,236,000</u>	<u>495,726</u>	<u>2,740,274</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,236,000)</u>	<u>(3,236,000)</u>	<u>(495,726)</u>	<u>2,740,274</u>
<b>Other Financing Sources (Uses)</b>				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	 (3,236,000)	 (3,236,000)	 (495,726)	 2,740,274
Fund Balances, Beginning	3,236,000	3,236,000	3,198,247	(37,753)
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,702,521</u>	<u>\$ 2,702,521</u>

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 LATCF  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Grants and Contributions	-	-	10,224,000	10,224,000
Investment Earnings	-	-	-	-
Other Income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>10,224,000</u>	<u>10,224,000</u>
<b>Expenditures</b>				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>-</u>	<u>-</u>	<u>10,224,000</u>	<u>10,224,000</u>
<b>Other Financing Sources (Uses)</b>				
Debt Proceeds	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-
Unrealized Gain (Loss) on Investment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	10,224,000	10,224,000
Fund Balances, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,224,000</u>	<u>\$ 10,224,000</u>

**Idaho County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Solid Waste  
 For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 19,649	\$ 19,649
Intergovernmental	-	-	68,739	68,739
Charges for Services	2,431,840	2,431,840	2,382,553	(49,287)
<b>Total Revenues</b>	<u>2,431,840</u>	<u>2,431,840</u>	<u>2,470,941</u>	<u>39,101</u>
<b>Expenditures</b>				
Current:				
Salaries	11,000	11,000	7,526	3,474
Benefits	1,530	1,530	1,095	435
Operating Expenses	2,236,310	2,236,310	2,243,512	(7,202)
Capital Outlay	203,000	203,000	7,960	195,040
<b>Total Expenditures</b>	<u>2,451,840</u>	<u>2,451,840</u>	<u>2,260,093</u>	<u>191,747</u>
Net Change in Fund Balances	(20,000)	(20,000)	210,848	230,848
Fund Balances, Beginning	20,000	20,000	544,627	524,627
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 755,475</u>	<u>\$ 755,475</u>

**Idaho County, Idaho**  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2023

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1. BUDGETS AND BUDGETARY ACCOUNTING

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

- A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.
- F. The budget for the General fund and Special Revenue funds is adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level. The County does not use the encumbrance method of accounting.

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

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

Year	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered-employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.1237896%	\$ 4,940,034	\$ 5,147,534	95.97%	83.83%
2022	0.1162889%	4,580,338	4,755,726	96.31%	83.09%
2021	0.1143143%	(90,283)	4,209,667	-2.14%	100.36%
2020	0.1193586%	2,771,665	4,251,408	65.19%	88.22%
2019	0.1256400%	1,434,146	4,205,842	34.10%	93.79%
2018	0.1240017%	1,829,047	4,063,714	45.01%	91.69%
2017	0.1240941%	1,950,546	3,842,044	50.77%	90.68%
2016	0.1310531%	2,656,648	3,954,079	67.19%	87.26%
2015	0.1302613%	1,715,329	3,671,107	46.73%	91.38%

Data reported is measured as of June 30, 2023

**Schedule of County's Contributions**

Year	Contractually required contributions	Contributions in relation to the contractually required contributions	Contributions deficiency (excess)	County's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2023	\$ 620,404	\$ 620,404	-	\$ 5,147,534	12.05%
2022	572,692	572,692	-	4,755,726	12.04%
2021	506,669	506,669	-	4,209,667	12.04%
2020	511,940	511,940	-	4,251,408	12.04%
2019	486,386	486,386	-	4,205,842	11.56%
2018	464,261	464,261	-	4,063,714	11.42%
2017	438,853	438,853	-	3,842,044	11.42%
2016	451,672	451,672	-	3,954,079	11.42%
2015	419,298	419,298	-	3,671,107	11.42%

Data reported is measured as of September 30, 2023

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

**Idaho County, Idaho**  
Schedule of Changes in Net OPEB Liability and Related Ratios  
Other Post-Employment Benefit Plan

Last 10 - Fiscal Years\*

Total OPEB Liability								
Fiscal Year	Service Cost	Interest Cost	Assumption Changes	Differences Between Expected and Actual Experience	Benefit Payments	Net Change in Total OPEB Liability	Plan Fiduciary Net Position - Beginning	Total OPEB Liability - Ending (a)
2023	\$ 28,075	\$ 8,212	\$ -	\$ -	\$ (16,745)	19,542	\$ 337,289	\$ 356,831
2022	27,257	12,485	20,725	(102,550)	(18,944)	(61,027)	398,316	337,289
2021	25,134	11,805	-	-	(13,360)	23,579	375,237	398,816
2020	24,343	11,120	-	-	(13,014)	22,449	352,788	375,237

Fiscal Year	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending (b)	County's Net OPEB Liability - Ending (a) - (b)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a Percentage of Covered Employee Payroll
2023	-	-	\$ 356,831	0%	\$ 3,981,447	9%
2022	-	-	337,289	0%	3,865,483	9%
2021	-	-	398,816	0%	4,326,237	9%
2020	-	-	375,237	0%	4,467,625	8%

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

**NOTES:**

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

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

## **SUPPLEMENTAL INFORMATION**

**Idaho County, Idaho**  
Supplemental Schedule of Expenditures by Object  
of Expenditure - Budget (GAAP Basis) and Actual - General Fund  
For the Year Ended September 30, 2023

	Budget	Actual	Variance
<b>Clerk-Auditor-Recorder</b>			
Salaries	\$ 270,556	\$ 265,733	\$ 4,823
Other Expenses	14,850	17,187	(2,337)
Capital Outlay	13,000	-	13,000
	<u>298,406</u>	<u>282,920</u>	<u>15,486</u>
<b>Assessor</b>			
Salaries	434,063	416,549	17,514
Other Expenses	50,515	32,742	17,773
Capital Outlay	14,500	3,679	10,821
	<u>499,078</u>	<u>452,970</u>	<u>46,108</u>
<b>Treasurer</b>			
Salaries	138,305	117,876	20,429
Other Expenses	32,410	25,350	7,060
Capital Outlay	4,000	1,000	3,000
	<u>174,715</u>	<u>144,226</u>	<u>30,489</u>
<b>Sheriff</b>			
Salaries	1,472,967	1,145,617	327,350
Other Expenses	463,150	413,670	49,480
Debt Service:			
Principal	-	224,529	(224,529)
Interest	-	19,165	(19,165)
Capital Outlay	346,000	63,731	282,269
	<u>2,282,117</u>	<u>1,866,712</u>	<u>415,405</u>
<b>Commissioners</b>			
Salaries	124,598	121,692	2,906
Other Expenses	58,590	43,967	14,623
	<u>183,188</u>	<u>165,659</u>	<u>17,529</u>
<b>Coroner</b>			
Salaries	12,926	12,066	860
Other Expenses	44,450	45,402	(952)
Capital Outlay	1,000	-	1,000
	<u>58,376</u>	<u>57,468</u>	<u>908</u>
<b>Prosecuting Attorney</b>			
Salaries	247,268	261,588	(14,320)
Other Expenses	47,600	27,010	20,590
Capital Outlay	3,000	-	3,000
	<u>297,868</u>	<u>288,598</u>	<u>9,270</u>

**Idaho County, Idaho**  
Supplemental Schedule of Expenditures by Object  
of Expenditure - Budget (GAAP Basis) and Actual - General Fund  
For the Year Ended September 30, 2023  
(continued)

	Budget	Actual	Variance
<b>Building and Grounds</b>			
Salaries	\$ 68,672	\$ 50,650	\$ 18,022
Other Expenses	287,500	302,046	(14,546)
Capital Outlay	20,000	11,638	8,362
	<u>376,172</u>	<u>364,334</u>	<u>11,838</u>
<b>County Agent</b>			
Salaries	69,072	64,178	4,894
Other Expenses	21,200	19,513	1,687
Capital Outlay	1,500	598	902
	<u>91,772</u>	<u>84,289</u>	<u>7,483</u>
<b>Data Processing</b>			
Salaries	127,615	61,821	65,794
Other Expenses	168,220	125,634	42,586
Capital Outlay	40,000	48,730	(8,730)
	<u>335,835</u>	<u>236,185</u>	<u>99,650</u>
<b>Elections</b>			
Salaries	43,633	43,740	(107)
Other Expenses	121,300	50,971	70,329
	<u>164,933</u>	<u>94,711</u>	<u>70,222</u>
<b>Misdemeanor Probation</b>			
Salaries	72,707	48,005	24,702
Other Expenses	11,380	4,701	6,679
Capital Outlay	3,000	-	3,000
	<u>87,087</u>	<u>52,706</u>	<u>34,381</u>
<b>Juvenile Probation</b>			
Salaries	58,581	51,193	7,388
Other Expenses	49,350	13,031	36,319
Capital Outlay	4,750	-	4,750
	<u>112,681</u>	<u>64,224</u>	<u>48,457</u>
<b>Jail</b>			
Salaries	1,152,000	940,900	211,100
Other Expenses	248,350	237,678	10,672
Capital Outlay	2,000	-	2,000
	<u>1,402,350</u>	<u>1,178,578</u>	<u>223,772</u>
<b>Planning and Zoning</b>			
Other Expenses	3,000	-	3,000
	<u>3,000</u>	<u>-</u>	<u>3,000</u>

**Idaho County, Idaho**  
Supplemental Schedule of Expenditures by Object  
of Expenditure - Budget (GAAP Basis) and Actual - General Fund  
For the Year Ended September 30, 2023  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Disaster Management</b>			
Salaries	\$ 52,384	\$ 43,488	\$ 8,896
Other Expenses	21,950	17,420	4,530
Capital Outlay	12,000	-	12,000
	<u>86,334</u>	<u>60,908</u>	<u>25,426</u>
<b>General Fund Reserve</b>			
Transfers Out (In)	200,000	-	200,000
	<u>200,000</u>	<u>-</u>	<u>200,000</u>
<b>District Court</b>			
Salaries	164,805	152,440	12,365
	<u>164,805</u>	<u>152,440</u>	<u>12,365</u>
<b>Fixed and General</b>			
Benefits	2,079,610	1,771,016	308,594
Other Expenses	73,250	57,240	16,010
	<u>2,152,860</u>	<u>1,828,256</u>	<u>324,604</u>
<b>Public Defender</b>			
Other Expenses	275,800	243,855	31,945
	<u>275,800</u>	<u>243,855</u>	<u>31,945</u>
<b>Capital Improvement Reserve</b>			
Other Expenses	100,000	21,803	78,197
	<u>100,000</u>	<u>21,803</u>	<u>78,197</u>
<b>Total General Government</b>	<u>\$ 9,347,377</u>	<u>\$ 7,640,842</u>	<u>\$ 1,706,535</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023

	<u>Ambulance</u>	<u>Emergency Communications</u>	<u>District Court</u>
<b>Assets</b>			
Cash and Investments	\$ 2,340	\$ 725,142	\$ 443,134
Receivables, Net:			
Taxes	-	-	4,167
Chemical Inventory	-	-	-
<b>Total Assets</b>	<u><u>\$ 2,340</u></u>	<u><u>\$ 725,142</u></u>	<u><u>\$ 447,301</u></u>
<b>Liabilities</b>			
Warrants Payable	\$ -	\$ 1,667	\$ 10,494
Salaries and Benefits Payable	-	-	-
<b>Total Liabilities</b>	<u><u>-</u></u>	<u><u>1,667</u></u>	<u><u>10,494</u></u>
<b>Deferred Inflows</b>			
Unearned Revenue - Property Taxes	-	-	3,234
<b>Total Deferred Inflows</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,234</u></u>
<b>Fund Balances</b>			
Restricted	2,340	741,153	433,573
<b>Total Fund Balances</b>	<u><u>2,340</u></u>	<u><u>741,153</u></u>	<u><u>433,573</u></u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u><u>\$ 2,340</u></u>	<u><u>\$ 742,820</u></u>	<u><u>\$ 447,301</u></u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	<u>County Fair</u>	<u>Court Facilities</u>	<u>Preventive Health</u>	<u>Title III Forest -New</u>
<b>Assets</b>				
Cash and Investments	\$ 21,473	\$ 127,652	\$ 141,513	\$ 366,468
Receivables, Net:				
Taxes	3,751	-	12,223	-
Chemical Inventory	-	-	-	-
<b>Total Assets</b>	<u>\$ 25,224</u>	<u>\$ 127,652</u>	<u>\$ 153,736</u>	<u>\$ 366,468</u>
<b>Liabilities</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ 89,543
Salaries and Benefits Payable	-	-	-	3,008
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,551</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	3,084	-	13,320	-
<b>Total Deferred Inflows</b>	<u>3,084</u>	<u>-</u>	<u>13,320</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	22,140	127,652	140,416	273,917
<b>Total Fund Balances</b>	<u>22,140</u>	<u>127,652</u>	<u>140,416</u>	<u>273,917</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 25,224</u>	<u>\$ 127,652</u>	<u>\$ 153,736</u>	<u>\$ 366,468</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	Title III Forest	Indigent	Junior College	Pest
<b>Assets</b>				
Cash and Investments	\$ 130,767	\$ 600	\$ 15,000	\$ 29
Receivables, Net:				
Taxes	-	1,350	-	1
	-	-	-	-
Total Assets	<u>\$ 130,767</u>	<u>\$ 1,950</u>	<u>\$ 15,000</u>	<u>\$ 30</u>
<b>Liabilities</b>				
Warrants Payable	\$ -	\$ -	\$ 500	\$ -
Salaries and Benefits Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	-	419	-	2
Total Deferred Inflows	<u>-</u>	<u>419</u>	<u>-</u>	<u>2</u>
<b>Fund Balances</b>				
Restricted	<u>130,767</u>	<u>1,531</u>	<u>14,500</u>	<u>28</u>
Total Fund Balances	<u>130,767</u>	<u>1,531</u>	<u>14,500</u>	<u>28</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 130,767</u>	<u>\$ 1,950</u>	<u>\$ 15,000</u>	<u>\$ 30</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	<u>Appraisal</u>	<u>Drug Enforcement</u>	<u>Youth Program</u>	<u>Search and Rescue</u>
<b>Assets</b>				
Cash and Investments	\$ 128,693	\$ 21,210	\$ 187	\$ 95,786
Receivables, Net:				
Taxes	21,972	-	-	-
Chemical Inventory	-	-	-	-
Total Assets	<u>\$ 150,665</u>	<u>\$ 21,210</u>	<u>\$ 187</u>	<u>\$ 95,786</u>
<b>Liabilities</b>				
Warrants Payable	\$ 2,541	\$ -	\$ -	\$ 3,888
Salaries and Benefits Payable	13,070	-	-	-
Total Liabilities	<u>15,611</u>	<u>-</u>	<u>-</u>	<u>3,888</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	18,586	-	-	-
Total Deferred Inflows	<u>18,586</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	116,468	21,210	187	91,898
Total Fund Balances	<u>116,468</u>	<u>21,210</u>	<u>187</u>	<u>91,898</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 150,665</u>	<u>\$ 21,210</u>	<u>\$ 187</u>	<u>\$ 95,786</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	Election Consolidation	K9 Donations	Noxious Weeds	Snowmobile Grangeville	Waterways
<b>Assets</b>					
Cash and Investments	\$ 114,921	\$ 500	\$ 445,718	\$ 30,615	\$ 87,083
Receivables, Net:					
Taxes	-	-	15,103	-	-
Chemical Inventory	-	-	70,647	-	-
<b>Total Assets</b>	<u>\$ 114,921</u>	<u>\$ 500</u>	<u>\$ 531,468</u>	<u>\$ 30,615</u>	<u>\$ 87,083</u>
<b>Liabilities</b>					
Warrants Payable	\$ 732	\$ -	\$ 48,885	\$ 26	\$ 4,004
Salaries and Benefits Payable	1,672	-	6,481	-	-
<b>Total Liabilities</b>	<u>2,404</u>	<u>-</u>	<u>55,366</u>	<u>26</u>	<u>4,004</u>
<b>Deferred Inflows</b>					
Unearned Revenue - Property Taxes	-	-	12,678	-	-
<b>Total Deferred Inflows</b>	<u>-</u>	<u>-</u>	<u>12,678</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	112,517	500	463,424	30,589	83,079
<b>Total Fund Balances</b>	<u>112,517</u>	<u>500</u>	<u>463,424</u>	<u>30,589</u>	<u>83,079</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 114,921</u>	<u>\$ 500</u>	<u>\$ 531,468</u>	<u>\$ 30,615</u>	<u>\$ 87,083</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	<u>Range Improvement</u>	<u>Snowmobile Elk City</u>	<u>Interlock Device Fund</u>	<u>Roads &amp; Bridge Reserve</u>
<b>Assets</b>				
Cash and Investments	\$ 3,190	\$ 22,320	\$ 20,505	\$ 727,926
Receivables, Net:				
Taxes	-	-	-	-
Chemical Inventory	-	-	-	-
<b>Total Assets</b>	<u>\$ 3,190</u>	<u>\$ 22,320</u>	<u>\$ 20,505</u>	<u>\$ 727,926</u>
<b>Liabilities</b>				
Warrants Payable	\$ 3,000	\$ 18	\$ -	\$ -
Salaries and Benefits Payable	-	-	-	-
<b>Total Liabilities</b>	<u>3,000</u>	<u>18</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	-	-	-	-
<b>Total Deferred Inflows</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	190	22,302	20,505	727,926
<b>Total Fund Balances</b>	<u>190</u>	<u>22,302</u>	<u>20,505</u>	<u>727,926</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 3,190</u>	<u>\$ 22,320</u>	<u>\$ 20,505</u>	<u>\$ 727,926</u>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	Auditor's Trust	Sherriff's Trust	CSP Procassing Fees
<b>Assets</b>			
Cash and Investments	\$ 9,470	\$ 40	\$ 2,719
Receivables, Net:			
Taxes	-	-	-
Chemical Inventory	-	-	-
<b>Total Assets</b>	<b>\$ 9,470</b>	<b>\$ 40</b>	<b>\$ 2,719</b>
<b>Liabilities</b>			
Warrants Payable	\$ 600	\$ 40	\$ 932
Salaries and Benefits Payable	-	-	-
<b>Total Liabilities</b>	<b>600</b>	<b>40</b>	<b>932</b>
<b>Deferred Inflows</b>			
Unearned Revenue - Property Taxes	-	-	-
<b>Total Deferred Inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>			
Restricted	8,870	-	1,787
<b>Total Fund Balances</b>	<b>8,870</b>	<b>-</b>	<b>1,787</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 9,470</b>	<b>\$ 40</b>	<b>\$ 2,719</b>

**Idaho County, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2023  
(continued)

	Catastrophic Trust	Unclaimed Property	Tax Deed	Total
<b>Assets</b>				
Cash and Investments	\$ 290	\$ 53,982	\$ 33,108	\$ 3,772,381
Receivables, Net:				
Taxes	-	-	-	58,567
Chemical Inventory	-	-	-	70,647
Total Assets	<u>\$ 290</u>	<u>\$ 53,982</u>	<u>\$ 33,108</u>	<u>\$ 3,901,595</u>
<b>Liabilities</b>				
Warrants Payable	\$ 290	\$ 130	\$ -	167,290
Salaries and Benefits Payable	-	-	-	24,231
Total Liabilities	<u>290</u>	<u>130</u>	<u>-</u>	<u>191,521</u>
<b>Deferred Inflows</b>				
Unearned Revenue - Property Taxes	-	-	-	51,323
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,323</u>
<b>Fund Balances</b>				
Restricted	-	53,852	33,108	3,676,429
Total Fund Balances	<u>-</u>	<u>53,852</u>	<u>33,108</u>	<u>3,676,429</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 290</u>	<u>\$ 53,982</u>	<u>\$ 33,108</u>	<u>\$ 3,919,273</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023

	<u>Ambulance</u>	<u>Emergency Communication</u>	<u>District Court</u>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 85,278
Intergovernmental	-	-	54,505
Charges for Services	-	193,924	-
Grants and Contributions	-	133,345	187
Investment Earnings	-	29,467	-
Other Income	5,375	-	123,086
Total Revenues	<u>5,375</u>	<u>356,736</u>	<u>263,056</u>
<b>Expenditures</b>			
Current:			
Salaries	-	-	5,555
Benefits	-	-	558
Operating Expenses	4,753	98,303	153,667
Capital Outlay	-	129,449	832
Total Expenses	<u>4,753</u>	<u>227,752</u>	<u>160,612</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>622</u>	<u>128,984</u>	<u>102,444</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	622	128,984	102,444
Fund Balances, Beginning	1,718	612,169	331,129
Fund Balances, Ending	<u>\$ 2,340</u>	<u>\$ 741,153</u>	<u>\$ 433,573</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	County Fair	Court Facilities	Preventive Health	Title III Forest Funds -New
<b>Revenues</b>				
Taxes	\$ 69,497	\$ -	\$ 267,858	\$ -
Intergovernmental	1,700	-	6,687	-
Charges for Services	-	-	-	-
Grants and Contributions	-	-	-	529,127
Investment Earnings	-	-	-	-
Other Income	-	17,273	67,190	11,090
<b>Total Revenues</b>	<u>71,197</u>	<u>17,273</u>	<u>341,735</u>	<u>540,217</u>
<b>Expenditures</b>				
Current:				
Salaries	-	-	-	73,092
Benefits	-	-	-	14,980
Operating Expenses	57,774	-	283,959	908,675
Capital Outlay	11,098	9,145	-	89,283
<b>Total Expenses</b>	<u>68,872</u>	<u>9,145</u>	<u>283,959</u>	<u>1,086,030</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2,325</u>	<u>8,128</u>	<u>57,776</u>	<u>(545,813)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	2,325	8,128	57,776	(545,813)
Fund Balances, Beginning	19,815	119,524	82,640	819,730
<b>Fund Balances, Ending</b>	<u>\$ 22,140</u>	<u>\$ 127,652</u>	<u>\$ 140,416</u>	<u>\$ 273,917</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Title III Forest Funds	Indigent	Junior College	Pest
<b>Revenues</b>				
Taxes	\$ -	\$ 554	\$ -	\$ 7
Intergovernmental	-	-	3,350	-
Charges for Services	-	-	-	-
Grants and Contributions	-	-	-	-
Investment Earnings	-	-	-	-
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>554</u>	<u>3,350</u>	<u>7</u>
<b>Expenditures</b>				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	1,434	(600)	3,450	-
Capital Outlay	-	-	-	-
<b>Total Expenses</b>	<u>1,434</u>	<u>(600)</u>	<u>3,450</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,434)</u>	<u>1,154</u>	<u>(100)</u>	<u>7</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(113,635)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(113,635)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(1,434)	(112,481)	(100)	7
Fund Balances, Beginning	132,201	114,012	14,600	21
<b>Fund Balances, Ending</b>	<u>\$ 130,767</u>	<u>\$ 1,531</u>	<u>\$ 14,500</u>	<u>\$ 28</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Appraisal	Drug Enforcement	Youth Program	Search and Rescue
<b>Revenues</b>				
Taxes	\$ 448,098	\$ -	\$ -	\$ -
Intergovernmental	10,991	-	-	14,205
Charges for Services	-	-	-	-
Grants and Contributions	-	-	-	-
Investment Earnings	-	-	-	-
Other Income	-	-	165	-
<b>Total Revenues</b>	<b>459,089</b>	<b>-</b>	<b>165</b>	<b>14,205</b>
<b>Expenditures</b>				
Current:				
Salaries	271,237	-	-	-
Benefits	135,098	-	-	-
Operating Expenses	15,024	948	200	20,561
Capital Outlay	-	-	-	5,039
<b>Total Expenses</b>	<b>421,359</b>	<b>948</b>	<b>200</b>	<b>25,600</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>37,730</b>	<b>(948)</b>	<b>(35)</b>	<b>(11,395)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>37,730</b>	<b>(948)</b>	<b>(35)</b>	<b>(11,395)</b>
Fund Balances, Beginning	78,738	22,158	222	103,293
<b>Fund Balances, Ending</b>	<b>\$ 116,468</b>	<b>\$ 21,210</b>	<b>\$ 187</b>	<b>\$ 91,898</b>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Election Consolidation	K9 Donations	Noxious Weeds	Snowmobile Grangeville	Waterways
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 361,628	\$ -	\$ -
Intergovernmental	-	-	8,934	-	29,533
Charges for Services	-	-	1,017	-	-
Grants and Contributions	80,409	-	115,976	17,918	-
Investment Earnings	-	-	-	-	-
Other Income	-	500	-	1,440	-
Total Revenues	<u>80,409</u>	<u>500</u>	<u>487,555</u>	<u>19,358</u>	<u>29,533</u>
<b>Expenditures</b>					
Current:					
Salaries	36,815	-	136,633	-	-
Benefits	25,068	-	71,956	204	-
Operating Expenses	30,037	-	226,292	32,418	7,893
Capital Outlay	-	-	3,195	-	2,178
Total Expenses	<u>91,920</u>	<u>-</u>	<u>438,076</u>	<u>32,622</u>	<u>10,071</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(11,511)</u>	<u>500</u>	<u>49,479</u>	<u>(13,264)</u>	<u>19,462</u>
<b>Other Financing Sources (Uses)</b>					
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(11,511)	500	49,479	(13,264)	19,462
Fund Balances, Beginning	124,028	-	413,945	43,853	63,617
Fund Balances, Ending	<u>\$ 112,517</u>	<u>\$ 500</u>	<u>\$ 463,424</u>	<u>\$ 30,589</u>	<u>\$ 83,079</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Range Improvement	Snowmobile Elk City	Interlock Device Fund	Roads & Bridge Reserve
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,019	-	-	-
Charges for Services	-	-	-	-
Grants and Contributions	-	15,355	-	-
Investment Earnings	-	-	-	29,073
Other Income	-	-	1,194	-
<b>Total Revenues</b>	<u>3,019</u>	<u>15,355</u>	<u>1,194</u>	<u>29,073</u>
<b>Expenditures</b>				
Current:				
Salaries	-	-	-	-
Benefits	-	46	-	-
Operating Expenses	3,000	15,912	950	-
Capital Outlay	-	-	-	-
<b>Total Expenses</b>	<u>3,000</u>	<u>15,958</u>	<u>950</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>19</u>	<u>(603)</u>	<u>244</u>	<u>29,073</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	19	(603)	244	29,073
Fund Balances, Beginning	171	22,905	20,261	698,853
<b>Fund Balances, Ending</b>	<u>\$ 190</u>	<u>\$ 22,302</u>	<u>\$ 20,505</u>	<u>\$ 727,926</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Auditor's Trust	Sherriff's Trust	CSP Procassing Fees
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	105,420	-	-
Charges for Services	-	-	-
Grants and Contributions	-	-	-
Investment Earnings	-	-	-
Other Income	-	1,840	15,581
<b>Total Revenues</b>	<u>105,420</u>	<u>1,840</u>	<u>15,581</u>
<b>Expenditures</b>			
Current:			
Salaries	-	-	-
Benefits	-	-	-
Operating Expenses	110,730	1,840	14,560
Capital Outlay	-	-	-
<b>Total Expenses</b>	<u>110,730</u>	<u>1,840</u>	<u>14,560</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,310)</u>	<u>-</u>	<u>1,021</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(5,310)	-	1,021
Fund Balances, Beginning	14,180	-	766
<b>Fund Balances, Ending</b>	<u>\$ 8,870</u>	<u>\$ -</u>	<u>\$ 1,787</u>

**Idaho County, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended September 30, 2023  
(continued)

	Catastrophic Trust	Unclaimed Property	Tax Deed	Total
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,232,920
Intergovernmental	-	-	-	238,344
Charges for Services	-	-	-	194,941
Grants and Contributions	-	-	-	892,317
Investment Earnings	-	-	-	58,540
Other Income	62,454	84,856	130,846	522,890
Total Revenues	<u>62,454</u>	<u>84,856</u>	<u>130,846</u>	<u>3,139,952</u>
<b>Expenditures</b>				
Current:				
Salaries	-	-	-	523,332
Benefits	-	-	-	247,910
Operating Expenses	62,454	112,701	119,134	2,286,069
Capital Outlay	-	-	-	250,219
Total Expenses	<u>62,454</u>	<u>112,701</u>	<u>119,134</u>	<u>3,307,530</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>(27,845)</u>	<u>11,712</u>	<u>(167,578)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	(113,635)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(113,635)</u>
Net Change in Fund Balances	-	(27,845)	11,712	(281,213)
Fund Balances, Beginning	-	81,697	21,396	3,943,462
Fund Balances, Ending	<u>\$ -</u>	<u>\$ 53,852</u>	<u>\$ 33,108</u>	<u>\$ 3,676,429</u>

**Idaho County, Idaho**  
Combining Statement of Fiduciary Net Assets - Custodial Funds  
September 30, 2023

	<u>Held for Other Governments</u>	<u>Taxing District Funds</u>	<u>Custodial Funds</u>
<b>Assets</b>			
Cash and Investments	\$ 322,307	\$ 118,061	\$ 440,368
Receivables, Net	-	257,746	257,746
Total Assets	<u>322,307</u>	<u>375,807</u>	<u>698,114</u>
<b>Liabilities</b>			
Warrants Payable	<u>139,096</u>	<u>13,115</u>	<u>152,211</u>
Total Liabilities	<u>139,096</u>	<u>13,115</u>	<u>152,211</u>
Net Assets Held in Trust	<u>\$ 183,211</u>	<u>\$ 362,692</u>	<u>\$ 545,903</u>

**Idaho County, Idaho**  
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds  
For the Year Ended September 30, 2023

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
<b>Additions:</b>			
Fees collected for other governments	\$ 4,444,374	\$ -	\$ 4,444,374
Property taxes collected for other governments	-	10,792,684	10,792,684
Contributions	-		
Total Additions	<u>4,444,374</u>	<u>10,792,684</u>	<u>15,237,058</u>
<b>Deductions:</b>			
Fees distributed to other governments	4,481,910	445,052	4,926,962
Taxes distributed to other governments	-	10,359,667	10,359,667
Total Deductions	<u>4,481,910</u>	<u>10,804,719</u>	<u>15,286,629</u>
Change in Net Position	(37,536)	(12,035)	(49,571)
Net Position - Beginning	220,747	374,727	595,474
Net Position - Ending	<u>\$ 183,211</u>	<u>\$ 362,692</u>	<u>\$ 545,903</u>

## **FEDERAL REPORTS**

**Idaho County, Idaho**  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2023

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Flow through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct : Through the State of Idaho			
Schools & Roads - Grants to Counties	10.665		\$ 6,472,212
Total Forest Service Schools & Roads Cluster			<u>\$ 6,472,212</u>
Total U.S. Department of Agriculture			<u>6,472,212</u>
<u>U.S. Department of the Interior</u>			
Direct			
Payment in Lieu of Taxes	15.226		2,037,978
Total U.S. Department of Interior			<u>2,037,978</u>
<u>U.S. Department of Transportation</u>			
Direct Funds			
Passed through State Department of Transportation			
Highway Safety Cluster			
National Priority Safety Programs	20.616	14.01.16	\$ 21,267
State and Community Highway Safety	20.600	14.01.16	26,486
Total Highway Safety Cluster			<u>47,753</u>
Total U.S. Department of Transportation			<u>47,753</u>
US Department of Treasury			
Direct Funds			
Coronavirus State and Local Fiscal Recovery Funds	21.027		495,726
Total U.S. Department of Treasury			<u>495,726</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of Military Division			
Emergency Management Performance	97.042	EMS2022-EP00003	6,717
Homeland Security Grant Program	97.067	EMW2019SS00047	20,347
Passed through Department of Parks & Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	15,009
Total U.S. Department of Homeland Security			<u>42,073</u>
Total Federal Financial Assistance			<u>\$ 9,095,742</u>
<u>Grants Passed Through to Subrecipients</u>			
Schools & Roads - Grants to Counties	10.665		\$ 4,664,201
			<u>\$ 4,664,201</u>

Idaho County, Idaho  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2023

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1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Idaho County, Idaho has not elected to use the 10-percent de minimis indirect cost rate.



ZWYGART JOHN

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

Board of Commissioners  
Idaho County, Idaho  
Grangeville, 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, each major fund, and the aggregate remaining fund information of Idaho County, Idaho, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Idaho County, Idaho's basic financial statements, and have issued our report thereon dated May 13, 2024.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Zwygart John & Associates, CPAs PLLC*

Nampa, Idaho  
May 13, 2024



**ZWYGART JOHN**

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## **Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance**

Board of Commissioners  
Idaho County, Idaho  
Grangeville, Idaho

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

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

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

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of 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 Idaho County, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence 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 Idaho County, Idaho's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Idaho County, 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 Idaho County, Idaho's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Idaho County, Idaho's compliance with the requirements of each major federal program as a whole.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 Idaho County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Idaho County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Idaho County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control Over Compliance**

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

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

compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.<sup>5</sup>

*Zwyzart John & Associates, CPAs PLLC*

Nampa, Idaho  
May 13, 2024

**Idaho County, Idaho**  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2023

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed?                     yes     none reported

Material weakness(es) disclosed?                     yes     none reported

Noncompliance material to financial statements noted?                     yes     no

*Federal Awards*

Internal control over major programs:

Significant deficiency(ies) disclosed?                     yes     none reported

Material weakness(es) disclosed?                     yes     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 section 2 CFR 200.516(a)?                     yes     no

Identification of major programs:

CFDA Numbers

Name of Federal Program

15.226

Payment in Lieu of Taxes  
Coronavirus State and Local Fiscal  
Recovery Funds

21.027

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

Auditee qualified as low risk  yes  no

**Section II - Financial Statement Findings**

None reported.

**Section III - Findings and Questioned Costs for Federal Awards**

No findings related to the federal awards were noted which would be required to be reported under generally accepted governmental auditing standards (GAGAS).