BLAINE COUNTY

BASIC FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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Independent Auditor's Report

To the Board of County Commissioners
Blaine County
Hailey, Idaho 83333

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Blaine County, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County as of September 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and certain pension and OPEB information on pages 5 through 11 and 36 through 40 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.

Other Information

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

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2022, on our consideration of Blaine County'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 Blaine County's internal control over financial reporting and compliance.

Condie, Stoker & Brown

Condie, Stoker & Brown
Rupert, Idaho
February 15, 2022

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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*

To the Board of County Commissioners
Blaine County
Hailey, ID 83333

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 *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Blaine County, Idaho as of and for the year ending September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Blaine 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Blaine County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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.

Condie, Stoker & Brown
Rupert, Idaho
February 15, 2022

Management's Discussion and Analysis

The following discussion and analysis provides an overview of Blaine County's Financial Activities for the fiscal year ending September 30, 2021.

Financial Highlights

- The assets of Blaine County exceeded its liabilities at the close of fiscal year 2021 by $45,774,956 *(net position*). Of this amount, $19,282,889 (*unrestricted net position)* may be used to meet the government's ongoing obligations to citizens and creditors.
- Blaine County allocated all of the Payment In Lieu of Taxes in the amount of $2,354,708 to the General Fund to meet necessary expenditures.
- Interest earnings in the General Fund decreased from $407,839 in fiscal year 2020 to $157,704 in the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is the introduction to Blaine County's basic financial statements. Blaine County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains supplementary information in addition to the basic financial statements.

1. **Government-wide Financial Statements**
   The government-wide financial statements are designed to provide readers with a broad overview of Blaine County's finances, in a manner similar to a private-sector business.

   The *Statement of Net Position* presents information on all of Blaine County's assets and liabilities, with the difference reported as net position, which is one method to measure the county's financial condition. An increase or decrease in the County's net position from one year to the next indicates whether the financial position of the County is improving or deteriorating.

   The S*tatement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

   Both of the government-wide financial statements report functions of the County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, road and bridge, and solid waste.

2. **Fund Financial Statements**
   A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Blaine County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Blaine County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

a. Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the governmental-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Blaine County maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The Ambulance and Solid Waste funds are considered major funds. Other governmental funds include Road and Bridge, Bond Redemption, Public Health, Charity and Indigent, Noxious Weed, Recycle Center, Election Consolidation, Revaluation, District Court, County Fair, Historical Society, Waterways, Snowmobile, Junior College, Liability Insurance, Land Water and Wildlife, American Rescue Plan Act (ARPA), and E911. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Blaine County adopts annual budgets for most of its governmental funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 12-18.

b. Proprietary Funds. Blaine County no longer maintains a proprietary fund.

c. Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Blaine County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

3. **Notes to the Financial Statements and Other Information**
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Blaine County's budgetary reporting. Required supplementary information can be found within the audit.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indication of a government's financial position. In the case of Blaine County, assets exceeded liabilities by $45,774,956 at the close of the most recent fiscal year. Unrestricted net assets were $19,282,889 at the end of fiscal year 2021.

In 1995, a state law was passed setting a 3% cap on annual increases in the amount of property tax revenue used to fund most non-school taxing districts' budgets. The 3% allowable increase is based on the highest property tax budget for the prior three years for any affected taxing district. Additional property tax budget increases are allowed for taxing districts with new construction or annexation, or from use of a "foregone" amount which was created when less than the allowable 3% was levied in a prior year. When a taxing district has added territory through annexation or taxable property through new construction in the prior year, its property tax budget for the current year is allowed to increase above the 3% cap. Blaine County's program revenue encompasses 59% of its budget, and 41% is from property taxes.

A Comparison of Blaine County's Assets, Liabilities and Net Assets

ASSETS		**2020-2021**	**2019-2020**
Current and Other Assets		29,309,288	24,736,918
Capital Assets		31,280,458	32,235,973
Pension Asset		255,696	-
	Total Assets	60,845,442	56,972,891
Deferred Outflows of Resources		3,948,261	2,373,801
LIABILITIES			
Current Liabilities		5,190,305	2,743,730
Long-Term and Other Liabilities		5,333,834	14,414,394
	Total Liabilities	10,524,139	17,158,124
Deferred Inflow From Pensions		8,403,549	338,621
Deferred Gain on Refunding		91,059	106,236
NET POSITION			
Invested in Capital Assets, Net of Debt		26,315,798	26,534,598
Restricted for Capital Projects and Bond Payment, Net of Debt		176,269	419,824
Unrestricted		19,282,889	14,789,289
	Total Net Assets	45,774,956	41,743,711

The largest portion of the County's net assets (57 percent) reflect its investment in capital assets net of related debt (e.g. land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. Blaine County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net asset of $19,282,889 may be used to meet the government's ongoing obligations to citizens and creditors. (Blaine County's Capitalization threshold is $5,000.)

Blaine County's Statement of Activities Comparison

	2020-2021	2019-2020	Difference
REVENUES			
Program Revenues			
Charges for Services and Sales	10,052,037	8,627,077	1,424,960
State Allocations	2,588,129	2,206,105	382,024
PILT Revenue	2,354,708	2,363,954	(9,246)
Operating Grants and Contributions	4,920,751	3,747,404	1,173,347
Miscellaneous	682,315	608,716	73,599
Property Taxes	14,547,853	14,268,619	279,234
Total Revenues	35,145,793	31,821,875	3,323,918
EXPENSES			
Program Expenses			
Clerk/Auditor	1,278,633	1,448,294	(169,661)
Assessor	411,625	498,483	(86,858)
Treasurer/Tax Collector	318,914	363,913	(44,999)
Sheriff	3,136,310	3,685,090	(548,780)
Commissioner	487,387	652,417	(165,030)
Coroner	163,934	155,477	8,457
Prosecuting Attorney	1,040,159	1,371,649	(331,490)
Probation	553,013	655,761	(102,748)
Facilities (Buildings and Grounds)	1,160,911	1,209,169	(48,258)
Administrative Services	557,383	479,969	77,414
Extension	127,036	131,877	(4,841)
Information Technology	538,865	802,933	(264,068)
Elections	80,272	144,820	(64,548)
Ketchum Police	1,199,137	1,484,816	(285,679)
General	2,705,966	2,048,637	657,329
Emergency Communications (Dispatch)	1,100,223	1,278,548	(178,325)
Jail	2,521,480	3,234,724	(713,244)
Land Use & Bldg. Services (Planning and Zoning)	910,711	1,108,350	(197,639)
Geographic Information Systems	245,463	309,818	(64,355)
Public Defender	597,499	619,647	(22,148)
Capital Improvement	23,956	37,180	(13,224)
Special Services			
Public Health	270,969	271,352	(383)
Charity & Indigent	407,740	432,849	(25,109)
Road & Bridge	3,720,080	4,188,404	(468,324)
Noxious Weed	226,321	260,543	(34,222)
Revaluation	556,479	626,087	(69,608)
Recycle Center	334,491	386,668	(52,177)
Solid Waste	2,122,808	2,163,551	(40,743)
District Court	249,791	190,313	59,478
County Fair	21,253	24,085	(2,832)
Historical Society	28,800	28,800	-
Ambulance	2,777,173	2,726,606	50,567
Waterways	34,900	28,810	6,090
Snowmobile	10,277	11,903	(1,626)
Junior College	86,900	94,850	(7,950)
Liability Insurance	209,175	209,977	(802)
ARPA	11,372	-	11,372
E911	603,300	582,250	21,050
Land, Water & Wildlife	88,551	53,685	34,866
Bond Redemption	130,389	152,699	(22,310)
Election Consolidation	64,908	80,182	(15,274)
Nursing Home Operations	-	15,670	(15,670)
Total Expenses	31,114,554	34,250,856	(3,136,302)
Increase (Decrease) in Net Assets	4,031,239	(2,428,981)	6,460,220

It should not come as a surprise that the expenses of the governmental activities surpass their program revenues, creating negative numbers, which are net expenses or net costs to the general public (see the statement of activities in the financial statements). After all, services like public safety, public health, general and administrative services are dependent upon tax dollars and are supplied by governments because the private sector does not provide such services in quantities sufficient to meet public demand.

Salaries and benefits continue to comprise the majority of the County's expenditures.

Operating grants and contributions continue to supplement Blaine County revenues. The grants received by Blaine County were awarded to several departments/funds, including Sheriff, General, Road and Bridge, Jail, Public Defender, Ambulance, Waterways, E911, Planning and Zoning, Probation, American Rescue Plan Act (ARPA), and Elections.

As of the end of the current fiscal year, Blaine County's governmental funds reported combined ending cash balances of $26,965,710. The general fund is the chief operating fund of Blaine County. At the end of the current fiscal year, unreserved fund balance of the general fund was $8,695,988. As a measure of the general fund's liquidity, it may be useful to compare this unreserved fund balance to total fund expenditures. The unreserved fund balance of the General Fund is 42% of the expenditures.

Governmental Fund Budgetary Highlights

Differences between the original budget and the final budget were as follows mostly due to receipt of unanticipated revenue:

Fund	Budget	Adjustments	Final Budget
General	20,740,869	1,701,248	22,442,117
Road & Bridge	2,696,333	55,881	2,752,214
Recycle Center	349,609	9,000	358,609
Weeds	251,971	34,747	286,718
ARPA	-	30,000	30,000
E-911	469,759	71,462	541,221

Capital Assets

Blaine County's investment in capital assets for its governmental activities as of September 30, 2021, amounts to $31,242,134 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure (roads and bridges).

Major capital asset events during the current fiscal year included the following:

Governmental Type Activities:

- 3 New Sheriff Vehicles with Equipment 158,321
- Jail Fingerprint SmartScan 17,647
- McBride ADU 332,519
- Kenworth Truck 129,052
- IT Nimble Storage 205,925
- IT Nexus Cables and Software 47,516
- 2020 GMC Sierra 34,747
- 2021 Norstar Dump Trailer 12,230
- Mitel Phone System (full amount) 136,638
- E911 Call Taking System 71,462
- Ambulance Power Load for Cot 20,000
- Boiler for PSF (returned last year's) 7,402
- New Server and Door Controls 22,712
- 2 2021 Northstar Ambulances 433,474
- Muldoon Creek Bridge 77,782
- W. Glendale Rd. and Canal Bridge 709,593
- 4 Copiers/Printers 24,483

Debt Administration

The following changes took place with the debt of the county:

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2020	Additions	Deductions	Amount Outstanding 9/30/2021	Amount Due in One Year
Caterpillar 160M3 Grader-***RETURNED***	2.75%	R&B	12/1/2021	218,591	-	23,944	194,647	194,647
Caterpillar 160M3 Grader-***RETURNED***	2.75%	R&B	12/1/2021	218,591	-	23,944	194,647	194,647
Caterpillar 966M Loader-***RETURNED***	2.75%	R&B	12/1/2021	229,044	-	14,932	214,112	214,112
Public Safety System	3.75%	General	10/24/2024	500,149	-	98,895	401,254	94,844
Total-Capital Lease				1,166,375	-	161,715	1,004,660	698.250
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	4,535,000	-	575,000	3,960,000	600,000
Total-Bonds				4,535,000	-	575,000	3,960,000	600,000
Total Debt				5,701,375	-	736,715	4,964,660	1,298,250

Interest and Fees of $10,996, $148,674 and $18,321 on the above bonds and notes payable had been charged to the General, Bond Redemption and Road and Bridge Funds, respectively, on the Statement of Activities.

Economic Factors

During fiscal year 2021, the COVID-19 pandemic continued to have an impact globally, as well as in our community. The federal government signed into law the American Rescue Plan Act which aids governments in responding to the COVID-19 public health emergency and its economic impacts. Blaine County was awarded $4.4 million, of which $2.2 million was received in fiscal year 2021; the remaining amount will be received in fiscal year 2022. These funds have been and will be used to cover County expenses due to COVID-19 and to provide economic relief to community entities that have been affected by COVID-19.

Also due to COVID-19, the County has housed fewer inmates. Normally, we house a substantial number of inmates from the State and various other counties. Due to the lack of inmates, the revenue from the State and other counties has dropped dramatically.

Interest rates fell during fiscal year 2021, which translated to a substantial decrease in interest income. Those same low interest rates have helped create a building boom which reaped benefits for the County in record high building permit revenue.

Planning for the Future

Blaine County utilizes a budgeting process that aligns the County's strategic planning with its budget. The focus of our Outcome-Based Budgeting (OBB) process is to align our resources to those priorities that drive the outcomes (results) that matter most to the citizens of Blaine County. In order to achieve these outcomes, we incorporate strategic planning and performance management into our budgeting process to provide a cohesive framework for sound fiscal management.

The Government Finance Officers Association (GFOA) recommends all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. The GFOA considers budgeting for results and outcomes as a practical way to achieve the objective of integrating performance into the budgetary process.

By integrating strategic planning, outcome-based budgeting, and performance management, Blaine County can better assess its current environment as well as anticipate and respond appropriately to changes in the environment. With this integrated process, we will be better equipped to envision the future, increase our effectiveness, and ensure we have alignment with operational missions in achieving the County's vision. Transitioning Blaine County to an outcome-based budget process took several years to fully implement and we have seen excellent results.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Stephen McDougall Graham, Auditor, or the Blaine County Commissioners at Blaine County, 206 1st Avenue South, Suite 200, Hailey, Idaho 83333.

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities (Primary Government)
Assets	
Current Assets:	
Cash and Investments	26,965,710
Accounts Receivable, net of allowance	2,191,272
Delinquent Taxes Receivable	152,306
Non Current Assets:	
Construction in Progress	38,324
Capital Assets, net of depreciation	31,242,134
Net Pension Asset	255,696
Total Assets	60,845,442
Deferred Outflows of Resources:	
Deferred Outflow of Resources From Pensions	3,944,280
Deferred Outflow of Resources From OPEB	3,981
Liabilities	
Current Liabilities:	
Warrants Payable	160,120
Vouchers Payable	489,973
Accrued Payroll and Benefits	847,246
Interest Payable	21,404
Unearned Revenue	2,369,262
Note Payments Due Within One Year	1,298,250
Non Current Liabilities:	
Note Payments Due Beyond One Year	3,666,410
Accrued Compensated Absences	1,353,245
OPEB Liability	318,229
Total Liabilities	10,524,139
Deferred Inflows of Resources:	
Deferred Inflow of Resources From Pensions	8,403,549
Deferred Gain on Refunding	91,059
Net Position	
Invested in Capital Assets, net of related debt	26,315,798
Restricted for Bond Payment Reserve	176,269
Unrestricted	19,282,889
Total Net Position	45,774,956

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Primary Governmental Activities
Governmental Activities					
General Government:					
Clerk/Auditor	1,278,633	299,228	-	-	(979,405)
Assessor	411,625	288,308	-	-	(123,317)
Treasurer/Tax Collector	318,914	5	-	-	(318,909)
Sheriff	3,136,310	86,686	175,792	-	(2,873,832)
Commissioner	487,387	-	-	-	(487,387)
Coroner	163,934	14,278	-	-	(149,656)
Prosecuting Attorney	1,040,159	709	-	-	(1,039,450)
Probation	553,013	15,245	47,135	-	(490,633)
Buildings and Ground	1,160,911	-	-	-	(1,160,911)
Administrative Services	557,383	-	-	-	(557,383)
Extension	127,036	32,228	-	-	(94,808)
Information Technology	538,865	6,000	-	-	(532,865)
Elections	80,272	-	-	-	(80,272)
Ketchum Police	1,199,137	1,312,806	-	-	113,669
General	2,705,966	314,365	1,318,819	-	(1,072,782)
Dispatch	1,100,223	1,238,358	-	-	138,135
Jail	2,521,480	298,423	-	-	(2,223,057)
Planning and Zoning	910,711	1,492,157	6,835	-	588,281
Geographic Info System	245,463	23,089	-	-	(222,374)
Public Defender	597,499	14,662	104,775	-	(478,062)
Capital Improvement	23,956	-	-	-	(23,956)
Special Services:					
Public Health	270,969	-	-	-	(270,969)
Charity & Indigent	407,740	30,434	-	-	(377,306)
Road & Bridge	3,720,080	24,265	3,083,121	-	(612,694)
Noxious Weed	226,321	-	-	-	(226,321)
Revaluation	556,479	-	-	-	(556,479)
Recycle Center	334,491	519,451	-	-	184,960
Solid Waste	2,122,808	2,023,464	-	-	(99,344)
District Court	249,791	374,178	-	-	124,387
County Fair	21,253	(1)	-	-	(21,254)
Historical Society	28,800	-	-	-	(28,800)
Ambulance	2,777,173	1,067,146	35,014	-	(1,675,013)
Waterways	34,900	34,316	5,433	-	4,849
Snowmobile	10,277	-	16,599	-	6,322
Junior College	86,900	-	-	-	(86,900)
Liability Insurance	209,175	17,371	-	-	(191,804)
ARPA	11,372	-	11,372	-	-
E911	603,300	455,310	71,462	-	(76,528)
Land, Water & Wildlife	88,551	-	-	-	(88,551)
Bond Redemption	130,389	-	-	-	(130,389)
Election Consolidation	64,908	-	113,950	-	49,042
Total Primary Government	31,114,554	9,982,481	4,990,307	-	(16,141,766)

General Revenues:	
Property Taxes Levied for General Fund	9,755,980
Property Taxes Levied for Special Revenue Funds	4,791,873
State Allocations	2,588,129
PILT Revenue	2,354,708
Gain (Loss) on Sale and Disposal of Assets	677
Investment Earnings	157,704
Unrealized Market Loss on Investments	(97,406)
Miscellaneous	74,320
CARES Act Grant Funds	547,020
Total General Revenues	20,173,005
Change in Net Position	4,031,239
Net Position Beginning of Period	41,743,717
Net Position End of Period	45,774,956

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	Ambulance District	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Investments	12,894,474	2,704,599	3,357,268	8,009,369	26,965,710
Accounts Receivable	662,735	598,007	217,920	712,610	2,191,272
Interfund Receivable	-	-	-	-	0
Delinquent Taxes Receivable	105,095	24,584	-	22,623	152,302
Total Assets	13,662,304	3,327,190	3,575,188	8,744,602	29,309,284
Liabilities					
Warrants Payable	108,504	919	-	50,697	160,120
Vouchers Payable	256,364	12,094	6,102	215,413	489,973
Accrued Payroll and Benefits	700,150	-	-	147,096	847,246
Unearned Revenue	144,854	-	-	2,224,408	2,369,262
Total Liabilities	1,209,872	13,013	6,102	2,637,614	3,866,601
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	88,494	20,941	-	19,939	129,374
Total Deferred Inflows of Resources	88,494	20,941	-	19,939	129,374
Fund Equity					
Fund Balances:					
Committed	3,667,950	702,277	109,602	2,101,336	6,581,165
Assigned	-	2,590,959	3,459,484	3,985,713	10,036,156
Unassigned	8,695,988	-	-	-	8,695,988
Total Fund Balance	12,363,938	3,293,236	3,569,086	6,087,049	25,313,309
Total Liabilities and Fund Equity	13,662,304	3,327,190	3,575,188	8,744,602	

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

Property taxes collected beyond 60 days after year end are not recorded as assets in the Governmental Funds balance sheet.	129,374
Governmental fund capital assets are not financial resources and therefore are not reported in the funds.	31,280,458
Net pension and OPEB assets and liabilities as well as pension and OPEB-related deferred outflows a deferred inflows of resources are only recognized in the government-wide statemen	(4,517,817)
Long-term debt is not payable in the current period and thus not reported in the funds.	(4,964,660)
Deferred Gain on Refunding is not recognized in the funds.	(91,059)
Interest payable is not payable in the current period and thus not reported in the funds.	(21,404)
Accrued compensated absences are not reported in Governmental Funds.	(1,353,245)
Net position of Governmental Activities	45,774,956

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General	Ambulance District	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	10,087,987	2,371,787	-	2,094,445	14,554,219
Licenses and Permits	1,628,449	-	-	-	1,628,449
Intergovernmental	7,726,148	163,681	-	3,510,392	11,400,221
Charges for Services	2,634,815	1,067,498	2,023,463	913,301	6,639,077
Fines and Forfeitures	-	-	-	280,279	280,279
Miscellaneous	467,834	-	-	288,152	755,986
Total Revenues	22,545,233	3,602,966	2,023,463	7,086,569	35,258,231
Expenditures					
Salaries and Wages	10,192,932	-	-	1,993,494	12,186,426
Payroll Expenses and Benefits	3,909,559	-	-	874,821	4,784,380
General and Administrative	2,543,593	-	-	241,930	2,785,523
Health Care	-	2,628,902	-	594,958	3,223,860
County Services	-	-	2,032,871	619,349	2,652,220
Law Enforcement	1,390,009	-	-	170,737	1,560,746
Road Maintenance	-	-	-	966,957	966,957
Contracts and Misc. Services	524,936	-	-	-	524,936
Capital Expenditures	2,023,214	453,842	-	389,380	2,866,436
Debt Service:					
Principal Retirement	98,895	-	-	637,821	736,716
Interest and Fiscal Charges	10,996	-	-	166,995	177,991
Total Expenditures	20,694,134	3,082,744	2,032,871	6,656,442	32,466,191
Excess (Deficit) Revenues Over Expenditures	1,851,099	520,222	(9,408)	430,127	2,792,040
Other Financing Sources (Uses):					
Unrealized Market Gain (Loss) on Investments	(97,406)	-	-	-	(97,406)
Net change in fund balances	1,753,693	520,222	(9,408)	430,127	2,694,634
Fund Balance at Beginning of Year	10,610,245	2,773,014	3,578,494	5,656,922	22,618,675
Fund Balance at End of Year	12,363,938	3,293,236	3,569,086	6,087,049	25,313,309

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2021

Excess Revenue over Expenditures and Other Sources - Total Governmental Funds	2,694,634
Amounts reported for governmental activities in the Statement of Activities are different because:	
Property tax revenues that are not received within sixty days after year end do not provide current financial resources and thus are not recorded as revenue in the Governmental Funds.	(6,365)
Accrued interest is not reported as an expense in the Governmental Funds.	18,285
Governmental Funds report capital outlays as current expenditures. In the Statement of Activities, the cost of capital assets exceeding $5,000 is allocated over their estimated useful lives as depreciation expense. The difference between these two methods of accounting for capital expenditures is:	1,712,830
Governmental Funds do not report the expense related to the issuance of debt. The Governmental Funds will show the expense as the debt is paid.	-
Current year depreciation is not reported as an expense in the Governmental Funds.	(2,659,681)
Basis in assets sold is not reported against revenue in the Governmental Funds	(8,667)
Repayment of long-term debt is reported as an expenditure in the Governmental Funds, but repayment reduces long-term liabilities in the Statement of Net Assets.	736,716
Liabilities for accrued compensated absences are not recorded in the Governmental Funds. This is the increase in leave during the year.	63,859
Pension System accrual changes are not recognized in the Governmental Funds.	1,514,802
OPEB accrual changes are not recognized in the Governmental Funds.	(35,174)
Change in Net Position of Governmental Activities	4,031,239

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Payroll Benefit Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	7,661	1,775,465
Taxes Receivable	-	574,658
Total Assets	7,661	2,350,123
Liabilities		
Warrants Payable	-	196,114
Due to Taxing Districts	-	587,487
Due to Others	-	1,566,522
Total Liabilities	-	2,350,123
Net Position		
Held in Trust	7,661	

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Payroll Benefit Trust
Additions	
Trust Amounts Received	97,188
Deductions	
Trust Amounts Remitted	98,813
Change in Net Assets	(1,625)
Net Position Beginning of Year	9,286
Net Position End of Year	7,661

See accompanying notes to financial statements.

BLAINE COUNTY, IDAHO

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Blaine County, Idaho was established in 1895 under the provision of the State of Idaho. The County operates under a County Commission form of government.

The financial statements of Blaine County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

1. The Financial Reporting Entity

For financial reporting purposes, management has considered potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit within the reporting entity is the governing body's responsibility for financial accountability. Financial accountability is defined as the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Blended Component Units: The County Fair is an entity legally separate from Blaine County governed by a board appointed by the Commissioners of Blaine County. For financial reporting purposes, the fair is reported as if it were part of the County's operations because its purpose is to provide citizenry with special services. The Historical Fund has a board not appointed by the Commissioners of Blaine County, so only the receipt and disbursement of property taxes is accounted for within the Special Revenue Funds of the County.

2. Basis of Accounting/Measurement Focus

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

a. Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The Statement of Net Position presents the financial condition of the governmental activities of the County at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between governmental activities and business-type activities.

b. Fund Financial Statements:

Governmental Funds Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-Wide Financial Statements.

Governmental funds are accounted for using the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Available for purposes of revenue recognition is defined as sixty days. Revenue sources susceptible to accrual include property taxes and intergovernmental revenues. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include the accrual of payroll, vacation, sick pay and the related payroll liabilities associated with these items.

The following is a description of the activities accounted for as major funds and fiduciary fund types used by the county:

General Fund – This fund is the County's primary operating fund. It accounts for all activities of the general government, except those required to be accounted for in another fund.

Solid Waste Fund – This fund accounts for the operation of waste management within the County.

Ambulance Fund – This fund accounts for the funding of ambulance districts within the County.

c. Fiduciary Fund Financial Statements:

Fiduciary Fund Financial Statements include a Statement of Net Position. The County's fiduciary funds are comprised of the following:

Agency Funds – These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Private-Purpose Trust Funds – These funds report trust arrangements under which the principal will benefit individuals, private organizations or other governments.

Pension Trust Funds – These funds report resources that are required to be held in trust for the members and beneficiaries of employee benefit plans (e.g. cafeteria).

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

3. Budgeting

Budgets are set based on resources available and/or appropriations necessary for each fiscal year by program and fund.

The County Commissioners meet the Tuesday following the first Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations for each department, and fund. Budgetary data is prepared on the basis of accounting used by a particular fund. A copy of the budget shall be available for public inspection and a summary statement of the budget for the ensuing year shall be published, including amounts budgeted for the prior year, which shall be included for purposes of comparison. Taxpayers are invited to attend a public hearing to express their views concerning the proposed budget.

During this public meeting, the budget is approved and is legally enacted through the passage of a resolution. The resolution is subject to amendment by the Board of Commissioners throughout the year. The amounts reported as original budget reflect the initial budget adopted and the final budget represents the final amounts passed by the Commissioners during the year.

4. Encumbrances

Encumbrances are not liabilities and they are not recorded as expenditures until receipt of material or services. For budgetary purposes, appropriations lapse at year end and are re-budgeted the following year. The County does not reserve fund balance for outstanding encumbrances at year end.

5. Capital Assets

The County's assets are capitalized at historic cost or estimated historic cost. Gifts or contributions of assets are recorded at fair market value when received. Depreciation is recorded on the straight-line basis over the estimated useful lives of the assets as follows: Buildings 30-50 years, Equipment 5-10 years, Infrastructure 30-40 years.

The Governmental Accounting Standards Board's (GASB) Statement No. 34 requires the inclusion of infrastructure, buildings and land in local government's basic financial statements. The County has elected to use the basic approach as defined by Statement No. 34 for asset reporting. Historical cost records do not exist for all of the County's assets dating back to 1895. For those assets where actual cost records could not be located, the County estimated cost using standard unit costs appropriate for the acquisition date. Accumulated depreciation was computed based on the life of the assets. Book value is computed by deducting the accumulated depreciation from the original cost.

6. General Long-Term Debt

Unmatured long-term debt is presented in the government-wide financial statements. Repayment of debt will be paid from the applicable fund as presented in Note I. Payment of accrued vacation pay will be made from the General and Special Revenue Funds incurring the expenditure. Interest expense on long-term debt is recorded when due.

7. Cash and Cash Equivalents and Investments

Cash equivalents consist primarily of cash on deposit, certificates of deposit and deposits with the State of Idaho Local Government Investment Pool. Investments are recorded at fair value based upon quoted market prices at September 30, 2021, except where there is no significant difference between cost and fair value. The difference between the purchase price and market price, when significant, is recorded as investment earnings.

8. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Inventory

Inventory is expensed when purchased. The County has no significant inventories.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

10. Fund Equity

Governmental fund equity is classified as fund balance. Fund balance is further classified, when applicable, as follows:

a. Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

b. Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional or enabling legislation.

c. Committed fund balance: These amounts can only be used for specific purposes pursuant to constraint imposed by formal resolutions of the County Commissioners – the County's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

d. Assigned fund balance: This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amounts to be used for specific purposes.

e. Unassigned fund balance: This fund balance is the residual classification for the General Fund.

The Blaine County Commissioners are the entity's highest level of decision-making authority. When both restricted and unrestricted fund balances are available for use, it is the County's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

11. Deferred Outflows/Inflows of Resources

The County follows GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. These new standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The County has items that qualify for reporting in this category related to pensions which are reported only in the government-wide financial statements on the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting under this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred inflows related to pensions are reported only in the government-wide financial statements on the Statement of Net Position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

12. 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.

13. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense; information about the fiduciary net position of the County and additions to/deductions from the County's fiduciary net position have been determined on the same basis as they are reported by the County. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

NOTE B – CASH AND INVESTMENTS

The government maintains an investment and cash pool for County held funds. Solid Waste maintains a separate account. The County is authorized to invest funds in accordance with the County's Resolution 2017-20.

Interest Rate Risk – The County has a formal investment policy that limits investment maturities to no more than 20% of its investments in maturities over 20 years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The County's investment policy limits deposits to qualified public depositories as defined in Idaho Code Title 57 Chapter 113. The County's investment in the State Treasurer's Investment Pool is not currently rated. All deposits in the State Investment Pool are either FDIC insured or fully collateralized with securities held in trust by the State Treasurer, but not in the name of Blaine County. The table on the following page lists the average maturities and credit rating of other investments.

Concentration of Credit Risk – The County limits the amount the County may invest in any one issuer as stated in Resolution 2017-20.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does have a deposit policy as outlined in Resolution 2017-20. The County's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the County at fiscal year-end. The cash is recorded in terms of United States currency. Balances consist of the following:

	Carrying Balance	Bank Balance
Zions	285,771	470,139
Mountain West Bank	2,750,531	2,797,768
DL Evans	619,251	530,188
Idaho State Treasurer Pool	18,471,629	18,469,637
MultiBank Securities	5,963,189	5,926,105
Piper Jaffray	260,803	260,595
Concourse	397,662	397,662
Total Cash Held by County Treasurer	28,748,836	28,852,094

Summary:	
Governmental Activities	26,965,710
Fiduciary Activities	1,783,126
Total	28,748,836

NOTE B – CASH AND INVESTMENTS (Cont.)

There are three categories of credit risk that apply to the County's cash and investments:

1) **Insured or collateralized** for which the securities are held by the County or the County's agent in the County's name;

2) **Uninsured and uncollateralized**; or

3) **Uninsured and unregistered** for which the securities are held by the counter party or by its trust department or agent but not in the County's name. This category also includes repurchase agreements with no underlying securities.

Balances held in each category are as follows:

	Categories			Carrying	Average	Credit
Primary Government	1	2	3	Amount	Maturity	Rating
Deposits	1,651,720	2,915,315	-	4,567,035	N/A	N/A
Debt Securities-US Agencies	5,449,369	-	-	5,449,369	5/22/2027	Aa to AAA
Debt Securities-Municipal Bonds	260,803	-	-	260,803	9/15/2032	Aa2
	7,361,892	2,915,315	-	10,277,207		
Investments in State of Idaho's Investment Pool				18,471,629	N/A	N/A
Total Cash and Investments				28,748,836		

NOTE C – ACCOUNTS RECEIVABLE

The following funds have uncollected receivables at September 30, 2021. The ambulance accounts receivable is shown net of a $74,820 allowance for bad debt. The solid waste accounts receivable is shown net of a $31,015 allowance for bad debt. The bad debt expense and corresponding income have not been included in the financial statements.

	General Fund	Ambulance Fund	Solid Waste Fund	Other Governmental Funds	Total
State Apportionments	604,062	33,883	-	24,944	662,889
State Highway Users Tax	-	-	-	665,451	665,451
Charges for Services	20,515	287,498	217,920	-	525,932
State and Federal Grants	38,158	276,626	-	22,215	337,000
Total Receivables	662,735	598,007	217,920	712,610	2,191,272

NOTE D – DELINQUENT TAXES RECEIVABLE

Property taxes are levied in November of each year and recognized as revenue when the tax notices are printed. Taxes are due in two equal installments on December 20 and June 20 following the levy date. If payment is not received upon the due dates, a 2% penalty is charged and taxes are classified as past due subject to 12% interest. Liens are placed on property after 3 years.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The County maintains individual taxpayer records. Although small amounts of delinquent taxes are collected within 60 days following the close of the County’s fiscal year (September 30), the County feels secure in the right to take tax deeds on property for the collection of real property taxes and the County’s ability to take tax anticipation notes if needed to finance liabilities of the current period. Therefore, deferred revenue has been recorded as recommended by NCGA Interpretation #3 - “Revenue Recognition,” but an allowance for uncollectible taxes receivable has not been established.

NOTE E – PROPERTY AND EQUIPMENT

Fixed asset activity for the fiscal year was as follows:

Governmental Activities	Balance 9/30/2020	Additions	Disposals	Balance 9/30/2021
Capital Assets, Not Being Depreciated:				
Land	1,637,399	-	-	1,637,399
Capital Assets, Being Depreciated:				
Buildings and Improvements	26,007,547	411,383	-	26,418,930
Roads and Bridges	88,080,799	787,375	-	88,868,174
Heavy Equipment	6,030,113	12,230	(9,043)	6,033,300
Furniture and Equipment	3,694,639	476,265	-	4,170,904
Trucks and Vehicles	4,366,898	775,594	(66,499)	5,075,993
Total Depreciated Capital Assets	128,179,996	2,462,847	(75,542)	130,567,301
Less Accumulated Depreciation				
Building and Improvements	(9,185,355)	(581,909)	-	(9,767,264)
Roads and Bridges	(80,234,488)	(1,047,237)	-	(81,281,725)
Heavy Equipment	(4,327,048)	(465,313)	377	(4,791,984)
Furniture and Equipment	(2,047,248)	(267,260)	-	(2,314,508)
Trucks and Vehicles	(2,575,141)	(298,443)	66,499	(2,807,085)
Total Accumulated Depreciation	(98,369,280)	(2,660,162)	66,876	(100,962,566)
Capital Assets Net of Depreciation	31,448,115			31,242,134

Depreciation expense was charged to functions as follows:

General Fund:	
Clerk/Auditor	115
Assessor	92
Sheriff	168,378
Buildings and Ground	511,473
Information Technology	38,299
Elections	1,601
Ketchum Police	3,537
General	23,475
Dispatch	31,504
Jail	15,081
Planning and Zoning	928
Geographic Info System	50
Capital Improvement	13,574
Road & Bridge	1,409,651
Ambulance	147,903
District Court	1,176
County Fair	11,637
Revaluation	6,534
Recycle Center	14,433
Solid Waste	89,859
Noxious Weed	7,596
Waterways	5,072
E911	158,194
Total	2,660,162

NOTE F – WARRANTS PAYABLE

Warrants payable represent outstanding and unpaid orders authorized by the County Commissioner to have the Treasurer pay the bearer thereof the amount specified on the warrant. The County maintains a detailed listing of all unpaid warrants.

NOTE G – VOUCHERS PAYABLE

Vouchers payable represents liabilities for goods and services rendered to the County as of September 30, 2021 evidenced by vouchers that have been approved for payment in October 2021.

NOTE H – ACCRUED PAYROLL AND BENEFITS

Accrued payroll and benefits represents payroll and benefits earned by employees during September 2021 and paid in October 2021.

NOTE I – LONG-TERM OBLIGATIONS

Long Term-Liabilities

Long-term liabilities of the County consist of capital leases and bonds. The following is a schedule of the long-term debt obligations of the County for the fiscal year:

Description	Initial Rate	Fund	Maturity Date	Amount Outstanding 9/30/2020	Additions	Deductions	Amount Outstanding 9/30/2021	Amount Due In One Year
Caterpillar 160M3 Grader	2.75%	R&B	12/1/2021	218,591	-	23,944	194,647	194,647
Caterpillar 160M3 Grader	2.75%	R&B	12/1/2021	218,591	-	23,944	194,647	194,647
Caterpillar 966M Wheel Loader	2.75%	R&B	12/1/2021	229,044	-	14,932	214,112	214,112
Public Safety System	3.75%	General	10/24/2024	500,149	-	98,895	401,254	94,844
Total-Capital Lease				1,166,375	-	161,715	1,004,660	698,250
Gen Obl Refunding Series 2015	4.0 to 2.25%	Bond	8/1/2027	4,535,000	-	575,000	3,960,000	600,000
Total-Bonds				4,535,000	-	575,000	3,960,000	600,000
Total Debt				5,701,375	-	736,715	4,964,660	1,298,250

Interest and fees of $10,996, $148,674 and $18,321 were charged to the General, Bond Redemption and Road and Bridge Funds, respectively on the Statement of Activities.

General Obligation Bonds

On May 12, 2015, the County issued general obligation bonds of $6,205,000 (par value) with an average interest rate of 3.234%.

Debt service requirements at the balance sheet date are as follows:

General Obligation Bonds			Total Government Obligations		
Year Ended	Principle	Interest	Year Ended	Principle	Interest
2022	600,000	125,275	2022	1,298,249	156,916
2023	625,000	101,275	2023	723,401	112,765
2024	650,000	76,277	2024	752,091	84,077
2025	680,000	50,275	2025	785,919	54,247
2026	695,000	29,875	2026	695,000	29,875
Thereafter	710,000	15,975	Thereafter	710,000	15,975
Total	3,960,000	398,952	Total	4,964,660	453,855

Capital Leases

Leases that in substance are purchases are classified as capital leases. At September 30, 2021, the historical cost and accumulated depreciation of equipment acquired under capital lease were $925,023 and $925,023, respectively.

NOTE I – LONG-TERM OBLIGATIONS (cont)

Operating Leases

The County has two leases accounted for as operating leases in the Road and Bridge Fund. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the County's capital assets. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining lease terms in excess of one year as of September 30, 2021:

FYE 2022	47,839
FYE 2023	47,839
Total	95,678
Imputed Interest	(2,009)
Present Value of Payments	93,669

NOTE J – COMPENSATED ABSENCES

The County accrues vacation, compensatory time and sick pay for its employees based upon a formula developed for the hours worked and the department for whom the employee works. These formulas are found in the Blaine County Personnel Handbook. Vacation time, compensatory time and sick leave are payable upon termination subject to limitations found in the Personnel Handbook. The amount presented represents the unpaid amount due to employees at September 30, 2021.

NOTE K – PENSION PLAN

Plan Description

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

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

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (five 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.

NOTE K – PENSION PLAN (Cont.)

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 72% for police and firefighters. As of June 30, 2021 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. The County's contributions were $1,437,965 for the year ended September 30, 2021.

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

At September 30, 2021, the County reported an asset for its proportionate share of the net pension liability. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension asset was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the County's proportion was 0.32375577 percent.

For the year ended September 30, 2021, the County recognized pension expense (revenue) of $(76,672). At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 8,031,203
Changes in assumptions or other inputs	$ 2,935,057	$ -
Net difference between projected and actual earnings on pension plan investments	$ 376,732	$ 148,628
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	$ 248,454	$ 223 718
Employer contributions subsequent to the measurement date	$ 384,037	$ -
Total	$ 3,944,280	$ 8,403,549

The County reported $384,037 as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ending September 30, 2021.

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, 2021, the beginning of the measurement period ended June 30, 2020, is 4.8 and 4.6 years for the measurement period June 30, 2021.

NOTE K – PENSION PLAN (Cont.)

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:

Year ended September 30:	
2022	$ (1,116,000)
2023	$ (977,474)
2024	$ (905,475)
2025	$ (1,819,246)
2026	$ (25,111)

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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Contributing Members, Service Retirement Members, and Beneficiaries

- General Employees and All Beneficiaries – 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 Asset as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

NOTE K – PENSION PLAN (Cont.)

Capital Market Assumptions from Callan 2021			
Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	(0.20%)
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

Investment Policy Assumptions from PERSI November 2019	
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

Economic/Demographic Assumptions from Milliman 2021	
Valuation Assumptions Chosen by PERSI Board	
Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	**6.35%**

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 8,888,525	$ (255,696)	$ (7,751,396)

NOTE K – PENSION PLAN (Cont.)

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.

NOTE L – OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County's Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by Gemplan. Gemplan provides medical and prescription drug insurance benefits to eligible retirees and their eligible dependents. A retiree who retires with the Public Employment Retirement System of Idaho (PERSI) is eligible to keep the County's health insurance as a retiree until age 65, or until the retiree is eligible for coverage under Medicare. Retirement eligibility for elected officials is determined based on having at least 5 years of membership services with a PERSI employer. Retirement eligibility for all others is determined based on minimum of reaching age 55 with at least 20 years of membership services with a PERSI employer. The retiree is on the same medical plan as the County's active employees.

Plan Membership

At September 30, 2019, the County membership consisted of the following:

Active plan members	169
Retired employees receiving benefits	-
Retired employees spouses receiving benefits	-
Total members	169

Funding Policy

The contribution requirement of plan members is established by the District's benefits committee in conjunction with our insurance provider. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay 100% of the premiums for both the retiree and the dependent coverage based on the combined active and retiree pool. Monthly premiums in effect for 2019/2020 are $823 for single and $1,717 for employees and their spouse.

Total OPEB Liability

The District's total OPEB liability was $318,229 at September 30, 2021 with a measurement period of October 1, 2019 to September 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.00%
Inflation Rate	2.50%
Medical Trend Rate	6.50% decreasing to 5.00% over 6 years
Dental Trend Rate	N/A

NOTE L – OTHER POST-EMPLOYMENT BENEFITS (cont.)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.00%. Since the plan is not funded by an irrevocable trust, the discount rate is set by reviewing 20-year municipal bond yields. The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

Changes in Total OPEB Liability

Balance at October 1, 2020	$ 280,664
Changes for current year:	
Service Cost	29,863
Interest	9,292
Benefit Payments	(1,590)
Net change in total OPEB Liability	37,565
OPEB Liability as of September 30, 2021	$ 318,229

The actuarial valuation for September 30, 2021 for Other Post-Employment Benefits was the first valuation completed. Because of this, there were no changes in assumptions.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the Employer's proportionate share of the OPEB liability calculated using the discount rate of 3.00 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 (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Current Discount Rate (3.00%)	1% Increase (4.00%)
Employer's proportionate share of the OPEB liability	$ 354,576	$ 318,229	$ 284,934

Sensitivity of the total OPEB liability to changes in the medical trend rate

The following presents the Employer's proportionate share of the OPEB liability calculated using the medical trend rate of 6.25 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 (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current rate:

	1% Decrease (5.25%)	Current Medical Trend Rate (6.25%)	1% Increase (7.25%)
Employer's proportionate share of the OPEB liability	$ 266,234	$ 318,229	$ 382,614

NOTE L – OTHER POST-EMPLOYMENT BENEFITS (cont.)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

For the year ended September 30, 2021, the County recognized OPEB expense of $35,174. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains/Losses	-	-
Changes in assumptions or other inputs	-	-
Estimated Employer Contributions	$ 3,981	
Investment Gains	-	-
Total	$ 3,981	$ -

There are no other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB that will have a recognition of deferred inflows in OPEB Expense in future years.

NOTE M – COMMITMENTS AND CONTINGENCIES

The attorney for Blaine County has reported that of all cases that have been filed with District Court, none appear to threaten probable litigation against the County beyond the limitations of the County's insurance policies.

NOTE N – INVESTMENT IN JOINT VENTURE

Friedman Memorial Airport Authority

Effective October 1, 1994, Blaine County, Idaho and the City of Hailey, Idaho entered into a Joint Powers Agreement creating the Friedman Memorial Airport Authority (Authority) for the purpose of operating and managing airport activities in Blaine County, Idaho. The Authority is a public entity of the State of Idaho and therefore the Authority's income is exempt from Federal and Idaho income taxes. The Authority is governed by a seven-member board, with three members representing Blaine County, three members representing the City of Hailey and one member who is unanimously selected by the other six members. The Authority has hired employees to provide for the day-to-day operations and management.

Pursuant to the Joint Powers Agreement, all buildings, improvements, facilities, equipment and personal property used by the Authority were conveyed by Blaine County and the City of Hailey to the Authority for use and benefit of the Authority and the title thereof shall be held by the Authority. Upon termination of this Agreement, title to all buildings, improvements, facilities, equipment and personal property held by the Airport shall vest jointly in Blaine County and the City of Hailey.

Audited financial statements of the Friedman Memorial Airport Authority for the year ended September 30, 2021 can be obtained at the Airport, Blaine County, or the City of Hailey offices. During the Airport Authority's fiscal year ending September 30, 2021, the Airport Authority's Net Position increased $725,587.

NOTE O – SOLID WASTE

Blaine County has entered into a Joint Powers Agreement with Jerome, Cassia, Lincoln, Gooding, Minidoka and Twin Falls Counties. Through their joint power they have established the Southern Idaho Regional Solid Waste District with each County appointing one member to the District's Board.

Under this agreement each County will pay a fee per ton of waste it deposits in the landfill. Along with the fee each participating County has agreed not to dump solid waste in any other location.

During the fiscal year, the County had expenditures, in the Solid Waste Fund, to the Solid Waste District totaling $1,977,154. These expenditures cover both fee usage cost, old land fill closure cost and transfer station construction cost.

NOTE O – SOLID WASTE (cont.)

Post closure costs are included in the cost per ton charged each County. Therefore, the County has paid all post closure fees.

Audited financial statements of the Southern Idaho Regional Solid Waste District for the year ended September 30, 2020 can be obtained at the District or Blaine County offices. During the District's fiscal year ending September 30, 2020, the entity's Net Assets increased $1,018,122.

NOTE P – RISK MANAGEMENT

A County is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal year, the County contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for worker's compensation. Under the terms of the ICRMP policy, Blaine County's liability is limited to the amount of annual financial membership contributions including $2,500 per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE Q – INTERFUND BALANCES AND TRANSFERS

During the year ending September 30, 2021, there were no interfund transfers.

NOTE R – SUBSEQUENT EVENTS

Management for the County has reviewed subsequent events as of February 15, 2022, which is the date the report was available to be issued, and was not aware of any subsequent events that needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	9,984,996	9,984,996	10,087,987	102,991
PILT	1,900,000	1,900,000	2,354,708	454,708
Other	6,631,308	8,312,556	10,102,538	1,789,982
Total Revenues	18,516,304	20,197,552	22,545,233	2,347,681
Expenditures				
Salaries and Wages	10,623,615	10,754,757	10,121,522	633,235
Payroll Expenses and Benefits	4,440,203	4,473,248	3,909,559	563,689
General and Administrative	2,617,284	2,844,938	2,543,593	301,345
Law Enforcement	1,610,646	1,720,277	1,390,009	330,268
Contracts and Miscellaneous Services	465,526	570,301	524,936	45,365
Capital Expenditures	983,595	2,078,596	2,133,105	(54,509)
Total Expenditures	20,740,869	22,442,117	20,622,724	1,819,393
Excess (Deficit) Revenues Over Expenditures	(2,224,565)	(2,244,565)	1,922,509	4,167,074
Other Financing Sources (Uses):				
Unrealized Gain (Loss) on Investments	-	-	(97,406)	(97,406)
Total Other Financing Sources (Uses)	-	-	(97,406)	(97,406)
Net changes in fund balances	(2,224,565)	(2,244,565)	1,825,103	4,069,668
Fund Balance at Beginning of Year	2,224,565	2,244,565	11,238,985	8,994,420
Fund Balance at End of Year	-	-	13,064,088	13,064,088

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	1,922,509
Current year adjustment for accrued payroll	(71,410)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	1,851,099

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE DISTRICT FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	2,347,867	2,347,867	2,371,787	23,920
Other	601,253	601,253	1,231,179	629,926
Total Revenues	2,949,120	2,949,120	3,602,966	653,846
Expenditures				
Supplies	200	200	200	-
Insurance	800	800	710	90
Refunds	11,000	11,000	10,822	178
Miscellaneous	75,900	75,900	27,502	48,398
Ambulance Contracts	2,593,827	2,593,827	2,589,668	4,159
Capital Outlay	665,000	665,000	453,842	211,158
Total Expenditures	3,346,727	3,346,727	3,082,744	263,983
Excess (Deficit) Revenues Over Expenditures	(397,607)	(397,607)	520,222	917,829
Fund Balance at Beginning of Year	397,607	397,607	2,773,014	2,375,407
Fund Balance at End of Year	-	-	3,293,236	3,293,236

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	2,005,100	2,005,100	2,023,463	18,363
Total Revenues	2,005,100	2,005,100	2,023,463	18,363
Expenditures				
Utilities - Garbage	58,500	58,500	54,717	3,783
Postage	1,000	1,000	1,000	-
Solid Waste Contract	1,977,154	1,977,154	1,977,154	-
Miscellaneous	3,500	3,500	-	3,500
Total Expenditures	2,040,154	2,040,154	2,032,871	7,283
Excess (Deficit) Revenues Over Expenditures	(35,054)	(35,054)	(9,408)	25,646
Fund Balance at Beginning of Year	35,054	35,054	3,578,494	3,543,440
Fund Balance at End of Year	-	-	3,569,086	3,569,086

BLAINE COUNTY

PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2021 WITH JUNE 30, 2021 PERSI DATA

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 Fiscal Years *

	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net pension asset (liability)	0.32375577%	0.3338296%	0.3291412%	0.3196467%	0.3014218%	0.3116637%	0.3182086%
Employer's proportionate share of the net pension asset (liability)	$255,696	($7,751,965)	($3,757,055)	($4,714,845)	($4,737,833)	($6,317,902)	($4,190,290)
Employer's covered-employee payroll	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Employer's proportional share of the net pension asset (liability) as a percentage of its covered-employee payroll	2.14%	-65.06%	-33.19%	-44.90%	-50.55%	-66.97%	-47.16%
Plan fiduciary net position as a percenage of total pension asset (liability)	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30, 2021

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 Fiscal Years *

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contributions in relation to the statutorily required contribution	$1,437,965	$1,435,692	$1,308,190	$1,200,711	$1,070,650	$1,077,969	$1,015,121
Contribution (deficiency) excess	$0	$0	$0	$0	$0	$0	$0
Employer's covered-employee payroll	$11,938,005	$11,915,304	$11,318,332	$10,501,650	$9,372,537	$9,434,577	$8,885,558
Contributions as a percentage of covered-employee payroll	12.05%	12.05%	11.56%	11.43%	11.42%	11.43%	11.42%

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

Data reported is measured as of September 30, 2021

BLAINE COUNTY

OPEB REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED SEPTEMBER 30, 2021

Schedule of OPEB Liability
Last 10 Fiscal Years *

	2021	2020
Measurement Year	10/1/2019 to 9/30/2020	10/1/2018 to 9/30/2019
Total OPEB Liability - Beginning of Measurement Year	$ 280,664	$ 245,037
Service Cost	$ 29,863	$ 28,923
Interest Cost	$ 9,292	$ 8,197
Benefit Payments	$ (1,590)	$ (1,493)
Net Change in Total OPEB Liability	$ 37,565	$ 35,627
Total OPEB Liability - End of Measurement Year	$ 318,229	$ 280,664
Total Employee Payroll	$ 12,091,102	$ 12,100,824
Total OPEB Liability as a % of Payroll	2.63%	2.32%

* GASB Statement No. 75 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of September 30, 2020

SUPPLEMENTAL INFORMATION

BLAINE COUNTY, IDAHO

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Public Health Fund	Charity and Indigent Fund	Road & Bridge Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund
Assets									
Cash and Investments	109,111	410,628	1,719,917	208,818	318,144	278,634	729,240	55,023	5,710
Accounts Receivable	5,631	4,192	665,453	2,829	8,055	-	726	232	405
Delinquent Taxes Receivable	2,704	3,458	-	2,182	6,025	-	423	221	296
Total Assets	117,446	418,278	2,385,370	213,829	332,224	278,634	730,389	55,476	6,411
Liabilities									
Warrants Payable	-	18,195	12,992	16	246	2,590	9,223	660	-
Vouchers Payable	-	121,961	58,937	462	4,043	4,524	4,068	2,453	-
Accrued Payroll and Benefits	-	5,531	67,046	9,213	27,076	17,194	4,338	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	145,687	138,975	9,691	31,365	24,308	17,629	3,113	-
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	2,299	2,983	-	1,873	5,150	-	352	194	254
Total Deferred Inflows of Resources	2,299	2,983	-	1,873	5,150	-	352	194	254
Fund Equity									
Committed	-	100,000	594,485	-	110,000	119,017	37,118	-	-
Assigned	115,147	169,608	1,651,910	202,265	185,709	135,309	675,290	52,169	6,157
Total Fund Balances	115,147	269,608	2,246,395	202,265	295,709	254,326	712,408	52,169	6,157
Total Liabilities and Fund Balances	117,446	418,278	2,385,370	213,829	332,224	278,634	730,389	55,476	6,411

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
47,602	76,616	250,592	98,102	2,225,391	261,722	812,712	170,295	231,112	8,009,369
-	-	-	2,870	-	-	-	-	22,217	712,610
-	-	-	1,965	-	-	(625)	5,974	-	22,623
47,602	76,616	250,592	102,937	2,225,391	261,722	812,087	176,269	253,329	8,744,602
595	34	-	-	279	29	4,625	-	1,213	50,697
4,599	-	-	-	704	4,870	5,063	-	3,729	215,413
238	-	-	-	-	13,398	-	-	3,062	147,096
-	-	-	-	2,224,408	-		-	-	2,224,408
5,432	34	-	-	2,225,391	18,297	9,688	-	8,004	2,637,614
-	-	-	1,668	-	-	-	5,166	-	19,939
-	-	-	1,668	-	-	-	5,166	-	19,939
24,123	12,800	140,000	31,400	-	42,243	799,100	-	91,050	2,101,336
18,047	63,782	110,592	69,869	-	201,182	3,299	171,103	154,275	3,985,713
42,170	76,582	250,592	101,269	-	243,425	802,399	171,103	245,325	6,087,049
47,602	76,616	250,592	102,937	2,225,391	261,722	812,087	176,269	253,329	8,744,602

BLAINE COUNTY, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Public Health Fund	Charity & Indigent Fund	Road & Bridge Fund	Noxious Weed Fund	Revaluation Fund	Recycle Center Fund	District Court Fund	County Fair Fund	Historical Society Fund
Revenues									
Property Taxes	267,547	292,361	-	197,115	561,027	-	50,267	16,138	28,340
Intergovernmental	31,713	14,386	3,109,962	9,713	27,664	-	2,493	790	1,398
Charges for Services	-	-	-	-	-	519,451	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	280,279	-	-
Miscellaneous	-	30,434	28,000	-	-	-	93,899	(1)	-
Total Revenues	299,260	337,181	3,137,962	206,828	588,691	519,451	426,938	16,927	29,738
Expenditures									
Salaries and Wages	-	77,247	966,531	108,606	373,397	189,465	60,589	-	-
Payroll Expenses and Benefits	-	30,257	427,021	47,383	181,313	82,278	23,064	-	-
General and Administrative	-	-	-	-	32,755	-	-	-	-
Health Care	270,969	312,617	-	-	-	-	-	-	-
County Services	-	-	-	78,007	-	65,027	-	9,616	28,800
Law Enforcement	-	-	-	-	-	-	170,737	-	-
Road Maintenance	-	-	966,957	-	-	-	-	-	-
Capital Expenditures	-	-	257,498	34,747	-	6,434	-	-	-
Debt Service:									
Principal Retirement	-	-	62,821	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	18,321	-	-	-	-	-	-
Total Expenditures	270,969	420,121	2,699,149	268,743	587,465	343,204	254,390	9,616	28,800
Excess (Deficit) Revenues Over Expenditures	28,291	(82,940)	438,813	(61,915)	1,226	176,247	172,548	7,311	938
Net change in fund balances	28,291	(82,940)	438,813	(61,915)	1,226	176,247	172,548	7,311	938
Fund Balance at Beginning of Year	86,856	352,548	1,807,582	264,180	294,483	78,079	539,860	44,858	5,219
Fund Balance at End of Year	115,147	269,608	2,246,395	202,265	295,709	254,326	712,408	52,169	6,157

Waterways Fund	Snowmobile Fund	Junior College Fund	Liability Insurance Fund	ARPA Fund	E911 Fund	Land, Water & Wildlife Fund	Bond Redemption Fund	Election Consolidation Fund	Totals
-	-	-	199,513	-	-	-	482,137	-	2,094,445
5,433	-	100,200	9,858	11,372	71,462	-	-	113,948	3,510,392
-	-	-	-	-	393,850	-	-	-	913,301
-	-	-	-	-	-	-	-	-	280,279
34,328	16,599	-	17,371	-	61,460	2,662	-	-	284,752
39,761	16,599	100,200	226,742	11,372	526,772	2,662	482,137	113,948	7,083,169
4,820	4,143	-	-	-	183,718	-	-	24,978	1,993,494
1,297	484	-	-	-	69,963	-	-	11,761	874,821
-	-	-	209,175	-	-	-	-	-	241,930
-	-	-	-	11,372	-	-	-	-	594,958
20,171	5,650	86,900	-	-	212,347	88,551	-	24,280	619,349
-	-	-	-	-	-	-	-	-	170,737
-	-	-	-	-	-	-	-	-	966,957
4,135	-	-	-	-	71,462	-	-	11,704	385,980
-	-	-	-	-	-	-	575,000	-	637,821
-	-	-	-	-	-	-	148,674	-	166,995
30,423	10,277	86,900	209,175	11,372	537,490	88,551	723,674	72,723	6,653,042
9,338	6,322	13,300	17,567	-	(10,718)	(85,889)	(241,537)	41,225	430,127
9,338	6,322	13,300	17,567	-	(10,718)	(85,889)	(241,537)	41,225	430,127
32,832	70,260	237,292	83,702	-	254,143	888,288	412,640	204,100	5,656,922
42,170	76,582	250,592	101,269	-	243,425	802,399	171,103	245,325	6,087,049

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CURRENT EXPENSE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	9,984,996	10,087,987	102,991
Payment in Lieu of Taxes	1,900,000	2,354,708	454,708
Interest Earned on Investments	375,000	155,029	(219,971)
Other	7,937,556	9,947,509	2,009,953
Total Revenues	20,197,552	22,545,233	2,347,681
Expenditures			
Clerk, Auditor, Recorder Salaries	954,169	959,395	(5,226)
Clerk, Auditor, Recorder Other	429,340	426,780	2,560
Assessor Salaries	301,889	297,277	4,612
Assessor Other	173,953	160,711	13,242
Treasurer Salaries	211,168	211,166	2
Treasurer Other	145,508	133,038	12,470
Sheriff Salaries	2,099,728	1,979,088	120,640
Sheriff Other	1,582,803	1,396,273	186,530
Commissioners Salaries	439,004	413,412	25,592
Commissioners Other	155,718	140,937	14,781
Coroner Salaries	46,137	46,137	-
Coroner Other	117,363	123,269	(5,906)
Prosecuting Attorney Salaries	811,794	713,794	98,000
Prosecuting Attorney Other	441,536	418,742	22,794
Probation Salaries	358,762	358,959	(197)
Probation Other	278,310	244,376	33,934
Building and Grounds Salaries	191,899	191,660	239
Building and Grounds Other	514,015	487,679	26,336
Administrative Services Salaries	385,397	412,857	(27,460)
Administrative Services Other	182,994	163,157	19,837
Extension Office Other	137,354	127,036	10,318
Data Processing Salaries	251,279	205,159	46,120
Data Processing Other	650,229	593,085	57,144
Elections Salaries	32,222	25,517	6,705
Elections Other	90,997	74,923	16,074
Ketchum Police Salaries	541,536	472,290	69,246
Ketchum Police Other	886,264	818,413	67,851
General Accounts (Specials)	2,981,501	2,926,024	55,477
Dispatch Salaries	908,740	792,783	115,957
Dispatch Other	484,820	370,781	114,039
Jail Salaries	1,775,438	1,577,910	197,528
Jail Other	1,507,827	1,161,413	346,414
Planning and Zoning Salaries	586,673	599,810	(13,137)
Planning and Zoning Other	376,772	372,270	4,502

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BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CURRENT EXPENSE FUND (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Geographic Information System Salaries	178,116	178,114	2
Geographic Information System Other	103,528	86,378	17,150
Public Defender Salaries	336,079	340,071	(3,992)
Public Defender Other	355,860	302,072	53,788
Capital Improvement	435,395	319,968	115,427
Total Expenditures	22,442,117	20,622,724	1,819,393
Excess (Deficit) Revenues Over Expenditures	(2,244,565)	1,922,509	4,167,074
Other Financing Sources (Uses):			
Unrealized Gain (Loss) on Investments	-	(97,406)	(97,406)
Net changes in fund balances	(2,244,565)	1,825,103	4,069,668
Fund Balance at Beginning of Year	2,244,565	11,238,985	8,994,420
Fund Balance at End of Year	-	13,064,088	13,064,088

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PUBLIC HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	264,969	264,969	267,547	2,578
Other	6,000	6,000	31,713	25,713
Total Revenues	270,969	270,969	299,260	28,291
Expenditures				
South Central Health District	270,969	270,969	270,969	-
Total Expenditures	270,969	270,969	270,969	-
Excess Revenues Over Expenditures	-	-	28,291	28,291
Fund Balance at Beginning of Year	-	-	86,856	86,856
Fund Balance at End of Year	-	-	115,147	115,147

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	288,614	288,614	292,361	3,747
Other	36,400	36,400	44,820	8,420
Total Revenues	325,014	325,014	337,181	12,167
Expenditures				
Salaries	78,671	78,671	76,671	2,000
Payroll Expenses and Benefits	31,224	31,224	30,257	967
Travel	3,400	3,400	-	3,400
Repair and Maintenance	500	500	-	500
Supplies	7,500	7,500	708	6,792
Postage	1,400	1,400	1,400	-
Medical Care	327,500	327,500	286,787	40,713
Non-Medical Care	32,100	32,100	23,722	8,378
Miscellaneous	500	500	-	500
Total Expenditures	482,795	482,795	419,545	63,250
Excess (Deficit) Revenues Over Expenditures	(157,781)	(157,781)	(82,364)	75,417
Fund Balance at Beginning of Year	157,781	157,781	357,503	199,722
Fund Balance at End of Year	-	-	275,139	275,139

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(82,364)
Current year adjustment for accrued payroll	(576)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(82,940)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	2,217,450	2,219,424	3,137,962	918,538
Total Revenues	2,217,450	2,219,424	3,137,962	918,538
Expenditures				
Salaries and Wages	961,695	961,695	958,684	3,011
Payroll Expenses and Benefits	460,238	460,238	427,021	33,217
Supplies	40,000	40,000	37,742	2,258
Road Oil, Asphalt, Concrete and Signs	542,000	542,000	469,591	72,409
Culverts	20,000	20,000	20,129	(129)
Telephone, Utilities	1,400	1,400	1,176	224
Bulk Gas and Oil - Vehicles	180,000	180,000	167,281	12,719
Contracts	22,500	22,500	19,912	2,588
Professional Services	55,000	55,000	28,591	26,409
Travel and Miscellaneous	3,500	3,500	3,376	124
Repair of Equipment	212,000	212,000	207,437	4,563
Freight	10,000	10,000	7,055	2,945
Rent of Equipment	10,000	10,000	4,667	5,333
Construction Project/Emergency Flow	2,000	2,000	-	2,000
Infrastructure	31,000	86,881	10,000	76,881
Capital Outlay	145,000	145,000	328,640	(183,640)
Total Expenditures	2,696,333	2,752,214	2,691,302	60,912
Excess (Deficit) Revenues Over Expenditures	(478,883)	(532,790)	446,660	979,450
Fund Balance at Beginning of Year	478,883	532,790	1,866,781	1,333,991
Fund Balance at End of Year	-	-	2,313,441	2,313,441

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	446,660
Current year adjustment for accrued payroll	(7,847)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	438,813

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - NOXIOUS WEED FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	194,871	194,871	197,115	2,244
Other	7,100	41,847	9,713	(32,134)
Total Revenues	201,971	236,718	206,828	(29,890)
Expenditures				
Salaries and Wages	114,775	114,775	107,792	6,983
Payroll Expense and Benefits	52,124	52,124	47,383	4,741
Supplies	38,500	38,500	36,307	2,193
Bulk Gas and Oil - Vehicles	4,000	4,000	3,160	840
Travel	1,350	1,350	91	1,259
Education	1,500	1,500	611	889
Repairs and Maintenance	36,222	36,222	35,952	270
Postage	500	500	-	500
Advertising	3,000	3,000	1,886	1,114
Capital Outlay	-	34,747	34,747	-
Total Expenditures	251,971	286,718	267,929	18,789
Excess (Deficit) Revenues Over Expenditures	(50,000)	(50,000)	(61,101)	(11,101)
Fund Balance at Beginning of Year	50,000	50,000	272,579	222,579
Fund Balance at End of Year	-	-	211,478	211,478

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(61,101)
Current year adjustment for accrued payroll	(814)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(61,915)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	555,000	555,000	561,027	6,027
Other	14,500	14,500	27,664	13,164
Total Revenues	569,500	569,500	588,691	19,191
Expenditures				
Salaries and Wages	378,895	378,895	369,611	9,284
Payroll Expenses and Benefits	190,726	190,726	181,313	9,413
Supplies	8,000	8,000	10,356	(2,356)
Repairs and Maintenance	11,350	11,350	9,677	1,673
Vehicles	1,500	1,500	1,169	331
Travel and Miscellaneous	12,000	12,000	7,401	4,599
Education	5,225	5,225	4,152	1,073
Total Expenditures	607,696	607,696	583,679	24,017
Excess (Deficit) Revenues Over Expenditures	(38,196)	(38,196)	5,012	43,208
Fund Balance at Beginning of Year	38,196	38,196	317,773	279,577
Fund Balance at End of Year	-	-	322,785	322,785

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	5,012
Current year adjustment for accrued payroll	(3,786)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	1,226

BLAINE COUNTY, IDAHO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - RECYCLE CENTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	349,609	358,609	519,451	160,842
Total Revenues	349,609	358,609	519,451	160,842
Expenditures				
Salaries and Wages	177,609	186,609	183,995	2,614
Payroll Expenses and Benefits	86,500	86,500	82,278	4,222
Utilities	13,400	13,400	12,975	425
Supplies	26,100	26,100	27,187	(1,087)
Fuel	4,000	4,000	3,827	173
Education	10,000	10,000	5,287	4,713
Repairs	19,000	19,000	15,051	3,949
Miscellaneous	7,000	7,000	700	6,300
Capital Outlay	6,000	6,000	6,434	(434)
Total Expenditures	349,609	358,609	337,734	20,875
Excess (Deficit) Revenues Over Expenditures	-	-	181,717	181,717
Net changes in fund balances	-	-	181,717	181,717
Fund Balance at Beginning of Year	-	-	89,803	89,803
Fund Balance at End of Year	-	-	271,520	271,520

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	181,717
Current year adjustment for accrued payroll	(5,470)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	176,247

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DISTRICT COURT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	50,000	50,000	50,267	267
Other	236,200	236,200	376,671	140,471
Total Revenues	286,200	286,200	426,938	140,738
Expenditures				
Salaries and Wages	64,137	64,137	60,137	4,000
Payroll Expense and Benefits	37,500	37,500	23,064	14,436
Supplies	23,000	23,000	8,840	14,160
Postage	10,000	10,000	7,000	3,000
Professional Services	22,000	22,000	20,655	1,345
Jury and Witness Fees and Expense	30,000	30,000	13,175	16,825
Travel	7,000	7,000	990	6,010
Repairs and Maintenance	6,635	6,635	5,037	1,598
Lodging, Meals and Mileage for Jurors	12,500	12,500	4,907	7,593
Law Library	24,000	24,000	14,678	9,322
Judicial Education	3,000	3,000	50	2,950
Contracts	97,300	97,300	95,405	1,895
Contingency	11,000	11,000	-	11,000
Total Expenditures	348,072	348,072	253,938	94,134
Excess (Deficit) Revenues Over Expenditures	(61,872)	(61,872)	173,000	234,872
Fund Balance at Beginning of Year	61,872	61,872	543,746	481,874
Fund Balance at End of Year	-	-	716,746	716,746

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	173,000
Current year adjustment for accrued payroll	(452)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	172,548

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - COUNTY FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	15,850	15,850	16,138	288
Other	1,150	1,150	789	(361)
Total Revenues	17,000	17,000	16,927	(73)
Expenditures				
Supplies - Awards	4,800	4,800	3,130	1,670
Utilities	3,500	3,500	3,140	360
Publication - Fair Books	2,000	2,000	1,592	408
Maintenance	17,700	17,700	240	17,460
Miscellaneous	4,000	4,000	1,514	2,486
Total Expenditures	32,000	32,000	9,616	22,384
Excess (Deficit) Revenues Over Expenditures	(15,000)	(15,000)	7,311	22,311
Fund Balance at Beginning of Year	15,000	15,000	44,858	29,858
Fund Balance at End of Year	-	-	52,169	52,169

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HISTORICAL SOCIETY AND MUSEUM FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	28,050	28,050	28,340	290
Other	750	750	1,398	648
Total Revenues	28,800	28,800	29,738	938
Expenditures				
Blaine County Historical Museum, Inc.	28,800	28,800	28,800	-
Total Expenditures	28,800	28,800	28,800	-
Excess (Deficit) Revenues Over Expenditures	-	-	938	938
Fund Balance at Beginning of Year	-	-	5,219	5,219
Fund Balance at End of Year	-	-	6,157	6,157

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	26,701	26,701	39,761	13,060
Total Revenues	26,701	26,701	39,761	13,060
Expenditures				
Salaries and Wages	7,000	7,000	4,582	2,418
Payroll Expenses and Benefits	2,000	2,000	1,297	703
Other Miscellaneous Expenses	28,260	28,260	20,171	8,089
Capital Outlay	10,500	10,500	4,135	6,365
Total Expenditures	47,760	47,760	30,185	17,575
Excess (Deficit) Revenues Over Expenditures	(21,059)	(21,059)	9,576	30,635
Fund Balance at Beginning of Year	21,059	21,059	32,832	11,773
Fund Balance at End of Year	-	-	42,408	42,408

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	9,576
Current year adjustment for accrued payroll	(238)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	9,338

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SNOWMOBILE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	15,000	15,000	16,599	1,599
Total Revenues	15,000	15,000	16,599	1,599
Expenditures				
Salaries and Wages	12,000	12,000	4,143	7,857
Payroll Expenses and Benefits	1,600	1,600	484	1,116
Other Miscellaneous	9,700	9,700	5,650	4,050
Total Expenditures	23,300	23,300	10,277	13,023
Excess (Deficit) Revenues Over Expenditures	(8,300)	(8,300)	6,322	14,622
Fund Balance at Beginning of Year	8,300	8,300	70,260	61,960
Fund Balance at End of Year	-	-	76,582	76,582

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUNIOR COLLEGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	100,000	100,000	100,200	200
Total Revenues	100,000	100,000	100,200	200
Expenditures				
Tuition Fees	160,000	160,000	86,900	73,100
Total Expenditures	160,000	160,000	86,900	73,100
Excess (Deficit) Revenues Over Expenditures	(60,000)	(60,000)	13,300	73,300
Fund Balance at Beginning of Year	60,000	60,000	237,292	177,292
Fund Balance at End of Year	-	-	250,592	250,592

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LIABILITY INSURANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	197,765	197,765	199,513	1,748
Other	20,370	20,370	27,229	6,859
Total Revenues	218,135	218,135	226,742	8,607
Expenditures				
Insurance - Liability	198,135	198,135	198,135	-
Insurance - Other	20,000	20,000	11,040	8,960
Total Expenditures	218,135	218,135	209,175	8,960
Excess (Deficit) Revenues Over Expenditures	-	-	17,567	17,567
Fund Balance at Beginning of Year	-	-	83,702	83,702
Fund Balance at End of Year	-	-	101,269	101,269

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMERICAN RESCUE PLAN ACT (ARPA) FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	-	30,000	11,372	(18,628)
Total Revenues	-	30,000	11,372	(18,628)
Expenditures				
Health Care	-	30,000	11,372	18,628
Total Expenditures	-	30,000	11,372	18,628
Excess (Deficit) Revenues Over Expenditures	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - E911
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	434,109	505,571	526,772	21,201
Total Revenues	434,109	505,571	526,772	21,201
Expenditures				
Salaries and Wages	186,512	186,512	182,048	4,464
Payroll Expense and Benefits	75,743	75,743	69,963	5,780
Professional Services	149,616	149,616	151,657	(2,041)
Utilities	53,300	53,300	60,102	(6,802)
Miscellaneous	4,588	4,588	588	4,000
Capital Outlay	-	71,462	71,462	-
Total Expenditures	469,759	541,221	535,820	5,401
Excess (Deficit) Revenues Over Expenditures	(35,650)	(35,650)	(9,048)	26,602
Fund Balance at Beginning of Year	35,650	35,650	265,871	230,221
Fund Balance at End of Year	-	-	256,823	256,823

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	(9,048)
Current year adjustment for accrued payroll	(1,670)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	(10,718)

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - LAND WATER & WILDLIFE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	6,000	6,000	2,662	(3,338)
Total Revenues	6,000	6,000	2,662	(3,338)
Expenditures				
Other Miscellaneous	906,000	906,000	88,551	817,449
Total Expenditures	906,000	906,000	88,551	817,449
Excess (Deficit) Revenues Over Expenditures	(900,000)	(900,000)	(85,889)	814,111
Fund Balance at Beginning of Year	900,000	900,000	888,288	(11,712)
Fund Balance at End of Year	-	-	802,399	802,399

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BOND REDEMPTION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	475,000	475,000	482,137	7,137
Total Revenues	475,000	475,000	482,137	7,137
Other Financing Sources (Uses):				
Bond Principal Payments	575,000	575,000	575,000	-
Bond Interest & Fee Payments	150,000	150,000	148,674	1,326
Total Expenditures	725,000	725,000	723,674	1,326
Excess (Deficit) Revenues Over Expenditures	(250,000)	(250,000)	(241,537)	8,463
Fund Balance at Beginning of Year	250,000	250,000	412,640	162,640
Fund Balance at End of Year	-	-	171,103	171,103

BLAINE COUNTY, IDAHO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ELECTION CONSOLIDATION FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	80,000	80,000	113,948	33,948
Total Revenues	80,000	80,000	113,948	33,948
Expenditures				
Salaries and Wages	31,520	31,520	21,916	9,604
Payroll Expense and Benefits	12,647	12,647	11,761	886
Poll Workers	16,000	16,000	-	16,000
Supplies	39,000	39,000	24,280	14,720
Telephone	100	100	-	100
Travel	4,200	4,200	-	4,200
Capital Outlay	60,000	60,000	11,704	48,296
Total Expenditures	163,467	163,467	69,661	93,806
Excess (Deficit) Revenues Over Expenditures	(83,467)	(83,467)	44,287	127,754
Fund Balance at Beginning of Year	83,467	83,467	204,100	120,633
Fund Balance at End of Year	-	-	248,387	248,387

Reconciliation of Budgetary Basis to GAAP Basis

Excess (Deficit) Revenues Over Expenditures (Budgetary Basis)	44,287
Current year adjustment for accrued payroll	(3,062)
Excess (Deficit) Revenues Over Expenditures (GAAP Basis)	41,225

UNIFORM GUIDANCE SUPPLEMENTARY REPORTS

Condie Stoker & Brown
CERTIFIED PUBLIC ACCOUNTANTS
CPA The CPA. Never Underestimate The Value.
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Blaine County
Hailey, ID 83333

Report on Compliance for Each Major Federal Program

We have audited the Blaine County's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended September 30, 2021. Blaine County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Blaine County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence Blaine County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Blaine County's compliance.

Opinion on Each Major Federal Program

In our opinion, Blaine County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of Blaine County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Blaine County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 internal control over compliance..

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

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

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.

Condie, Stoker & Brown

Condie, Stoker and Brown

February 15, 2022

BLAINE COUNTY, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Description	Federal CFDA Number	Accrued (Deferred) Grant Revenue 9/30/2020	Cash/ Commodities Received 10/01/2020 thru 9/30/2021	Expenditures	Accrued (Deferred) Grant Revenue 9/30/2021
Department of Homeland Security					
Homeland Security Grant Program	97.067	2,654	65,432	70,184	7,406
Emergency Management Performance Grants	97.042	2,790	22,417	48,188	28,561
Disaster Grants	97.036	20,480	20,480	-	-
FEMA Disaster Grant - 2020 Ambulance Reimbursement	97.036	-	-	276,626	276,626
Boating Safety Financial Assistance	97.012	-	5,433	5,433	-
Total Department of Homeland Security		25,924	113,762	400,430	312,593
Other Programs					
CARES Act	21.019	-	582,034	582,034	-
CARES Act - Broadband Grant - Picabo & Carey	21.019	-	1,077,354	1,077,354	-
Total CARES Act		-	1,659,388	1,659,388	-
Secretary of State - Election COVID Grant	90.404	24,460	43,717	19,257	-
ARPA Funds	21.027	-	2,235,780	11,372	(2,224,408)
Highway Planning and Construction (W Glendale Rd & Canal Bridge)	20.205	58,069	60,042	1,974	-
Substance Abuse and Mental Health Services	93.243	4,462	18,977	14,515	-
Juvenile Justice and Delinquency Prevention	16.540	-	44,944	44,944	-
Community Development Block Grants (Sustain Blaine)	14.228	-	12,125	12,125	-
State Criminal Alien Assistance program (SCAAP)	16.606	(109,915)	-	22,712	(87,203)
Fire Mitigation	10.664	17,489	24,622	7,133	-
Cooperative Forestry Assistance (CWMA Weeds)	10.680	2,310	2,310	-	-
Idaho State Police - Smart Fingerprint Scanner	16.750	-	17,647	17,647	-
Total Federal Financial Assistance		22,799	4,233,314	2,211,498	(1,999,018)

BLAINE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of Blaine County's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audit of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operation of the Authority, it is not intended to and does not present the financial position or changes in net position of Blaine County.

BLAINE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Blaine County.

2. No reportable deficiencies disclosed during the audit of the financial statements are reported in the report of internal control dated February 15, 2022. None of the conditions are reported as a material weakness.

3. No instances of noncompliance material to the financial statements were disclosed during the audit.

4. No material reportable conditions were discovered during the audit of the Major Federal Award Programs.

5. The auditor's report on compliance for the Major Federal Award Programs for Blaine County expresses an unqualified opinion.

6. The audit did not disclose any audit findings.

7. The program tested as a major program is:

   - 21.019 – Coronavirus Relief Fund

8. The dollar threshold used to distinguish between Type A and Type B programs was $750,000.

9. Blaine County was determined to be a high-risk Auditee.

B. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding	Reportable Condition	Questioned Cost
None	None	None

C. FINDINGS - FINANCIAL STATEMENTS AUDIT

None