BUTTE COUNTY - STATE OF IDAHO
ARCO, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2021

BUTTE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2021

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BUTTE COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2021

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Butte County – State of Idaho
Arco, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Butte County, Idaho, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 and each major fund of Butte County, Idaho, as of September 30, 2021, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and required supplementary information on pages 32 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 do so.

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

Other Information

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

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

The schedule of analysis of expenditures and reconciliation 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 August 22, 2022, on our consideration of Butte County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butte County, Idaho's internal control over financial reporting and compliance.

Searle Hart & Associates PLLC

Rexburg, Idaho
August 22, 2022

FINANCIAL SECTION

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BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 3,395,408	$ 3,395,408
Taxes receivable	108,023	108,023
Pension asset	31,860	31,860
Capital Assets		
Land and improvements not being depreciated	92,000	92,000
Buildings	2,598,829	2,598,829
Equipment and furniture	4,750,785	4,750,785
Less: accumulated depreciation	(5,240,678)	(5,240,678)
Total Capital Assets	2,200,936	2,200,936
TOTAL ASSETS	5,736,227	5,704,367
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - Pension	450,052	450,052
Deferred outflows - OPEB	19,546	19,546
TOTAL DEFERRED OUTFLOWS	$ 469,598	$ 469,598
LIABILITIES		
Warrants payable	160,296	160,296
Long-term liabilities		
Due within one year		
Bonds, capital leases and contracts	298,084	298,084
Compensated absences	28,554	28,554
Due in more than one year		
Bonds, capital leases and contracts	930,423	930,423
OPEB liability	75,346	75,346
Compensated absences	57,974	57,974
Landfill	150,000	150,000
TOTAL LIABILITIES	1,700,677	1,700,677
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - Pension	1,019,208	1,019,208
Deferred inflows - OPEB	77	77
TOTAL DEFERRED INFLOWS	1,019,285	1,019,285
NET POSITION		
Invested in capital assets, net of related debt	822,429	822,429
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	3,250,999	3,250,999
Unrestricted	(587,565)	(587,565)
TOTAL NET POSITION	$ 3,485,863	$ 3,485,863

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 1,396,139	$ 59,870	$ 58,882	$ -
Public safety	1,114,860	258,788	103,740	-
Public works	1,575,778	-	1,397,398	-
Health, welfare and sanitation	527,509	526,118	-	-
Culture and recreation	89,849	-	-	-
Conservation/economic development	190,703	-	-	-
Interest on long-term debt	281,606	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	5,176,444	844,776	1,560,020	-
TOTAL PRIMARY GOVERNMENT	$ 5,176,444	$ 844,776	$ 1,560,020	$ -

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

TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS

Change in net position

Net Position, October 1, 2020

NET POSITION, SEPTEMBER 30, 2021

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (1,277,387)	$	$ (1,277,387)
(752,332)		(752,332)
(178,380)		(178,380)
(1,391)		(1,391)
(89,849)		(89,849)
(190,703)		(190,703)
(281,606)		(281,606)
(2,771,648)		(2,771,648)
(2,771,648)	-	(2,771,648)
422,770	-	422,770
659,179	-	659,179
20,514	-	20,514
295,521	-	295,521
1,241,931	-	1,241,931
-	-	-
396,813	-	396,813
(3,358)	-	(3,358)
29,468	-	29,468
3,062,838	-	3,062,838
291,190	-	291,190
3,194,673	-	3,194,673
$ 3,485,863	$ -	$ 3,485,863

BUTTE COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2021

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	$ 40,394	$ 2,266,181	$ 277,459	$ 30,931
Taxes receivable	24,868	-	23,294	24,839
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	65,262	2,266,181	300,753	55,770
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 65,262	$ 2,266,181	$ 300,753	$ 55,770
LIABILITIES, DEFERRED AND FUND BALANCES				
Liabilities:				
Warrants payable	$ 40,394	$ 57,249	$ 2,845	$ 30,931
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	18,938	-	21,933	18,910
FUND BALANCES				
Assigned to:				
Road & Bridge		2,208,932		
Other purposes	-	-	275,975	5,929
Unassigned	5,930	-	-	-
TOTAL FUND BALANCES	5,930	2,208,932	275,975	5,929
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 65,262	$ 2,266,181	$ 300,753	$ 55,770

	OTHER GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
$	780,443	$	3,395,408
	35,022		108,023
	-		-
	-		-
	-		-
	815,465		3,503,431
	-		-
$	815,465	$	3,503,431
$	28,877	$	160,296
	26,425		86,206
			2,208,932
	760,163		1,042,067
	-		5,930
	760,163		3,256,929
$	815,465	$	3,503,431

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BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2021

Total fund balance, governmental funds	$	3,256,929
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		2,200,936
Certain deferred inflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		37,977
Certain deferred outflows are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		(469,598)
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, Pension, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(1,540,381)
Net Position of Governmental Activities in the Statement of Net Position	$	3,485,863

BUTTE COUNTY - STATE OF IDAHO
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	GENERAL FUND	ROAD AND BRIDGE	SOLID WASTE	JUSTICE FUND
REVENUES				
Property taxes	$ 390,650	$ -	$ -	$ 385,641
Fees and fines	-	-	-	-
Licenses and permits	26,389	-	-	12,500
Intergovernmental	477,294	1,714,898	578	450,072
Charges for services	25,346	-	216,888	195,931
Investment earnings	-	-	-	-
Miscellaneous	126,763	7,364	-	-
	1,046,442	1,722,262	217,466	1,044,144
EXPENDITURES				
Current:				
General government	964,477	-	-	-
Public safety	-	-	-	1,008,145
Public works	-	1,103,396	-	-
Health and sanitation	-	-	142,972	-
Culture and recreation	-	-	-	-
Conservation/economic development	61,896	-	-	-
Debt Service:				
Principal	-	231,091	-	-
Interest and other charges	-	50,515	-	-
Capital outlay	16,095	218,181	48,879	32,024
	1,042,468	1,603,183	191,851	1,040,169
Excess (deficiency) of revenues over expenditures	3,974	119,079	25,615	3,975
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	267,244	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	267,244	-	-
SPECIAL ITEM				
Proceeds from sale of assets	-	95,213	-	-
Net change in fund balances	3,974	481,536	25,615	3,975
Fund Balances, Oct. 1, 2020	1,956	1,727,396	250,360	1,954
FUND BALANCES, SEPT. 30, 2021	$ 5,930	$ 2,208,932	$ 275,975	$ 5,929

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

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
$ 557,385	$ 1,333,676
-	-
6,019	44,908
546,582	3,189,424
68,192	506,357
-	-
9,533	143,660
1,187,711	5,218,025
489,998	1,454,475
195,571	1,203,716
-	1,103,396
189,311	332,283
61,241	61,241
147,480	209,376
-	231,091
-	50,515
36,065	351,244
1,119,666	4,997,337
68,045	220,688
-	267,244
29,468	29,468
-	-
29,468	296,712
-	95,213
97,513	612,613
662,650	2,644,316
$ 760,163	$ 3,256,929

BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Net change in fund balances - total governmental funds:	$ 612,613
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	
This is the amount by which capital outlays $351,244 exceeded depreciation $331,883 in the current period.	19,361
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	55,600
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.	(36,553)
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Compensated absences not reflected on Governmental funds	3,032
Deferred outflows of resources not reflected on Governmental funds	(197,234)
Deferred inflows of resources not reflected on Governmental funds	797,339
OPEB liability	2,591
Net pension liability not reflected on Governmental funds	(1,015,559)
Landfill closure costs	50,000
Change in net position of governmental activities	$ 291,190

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2021

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	$ 328,826	$ 128,914
Due from other governmental agencies	-	-
TOTAL ASSETS	328,826	128,914
LIABILITIES		
Warrants payable	40,732	18,578
Payable to the State of Idaho	-	47,210
Payable to taxing districts	-	63,126
TOTAL LIABILITIES	40,732	128,914
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 288,094	$ -

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

BUTTE COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2021

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	$ -
Licenses and permits	-
Intergovernmental revenues	41,671
Charges for services	-
Fines and forfeitures	-
Investment interest	(232)
Miscellaneous and contributions	521,144
Total additions	562,583
DEDUCTIONS	
Trust operating expenses	543,572
Transfer to other funds	108,416
Total deductions	651,988
Change in net position	(89,405)
Net position - October 1, 2020	377,499
Net position - September 30, 2021	$ 288,094

NOTES TO THE FINANCIAL STATEMENTS

BUTTE COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

NOTES INDEX

1. Summary of Significant Accounting Policies
   A. General
   B. Reporting Entity
   C. Government-wide and Fund Financial Statements
   D. Measurement Focus and Basis of Accounting
   E. Assets, Liabilities, and Fund Balances/Net Position
   F. Budgets and Budgetary Accounting
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   H. Revenues and Expenditures/Expenses
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2. Cash and Investments

3. Capital Assets

4. Pension Plan

5. Other Post-Employment Benefits

6. Litigation and Contingent Liabilities

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8. Closure and Postclosure Care Costs

9. Nonspendable and Spendable Fund Balances

10. Related Party Transactions

11. Material Violation of Finance-Related Legal and Contractual Provisions

12. Risk Management

13. Deficits and Interfund Transactions

14. Interfund Transfers

15. Subsequent Events

16. Deferred Outflows/Inflows of Resources

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

In June 1999, the GASB issued and approved Statements No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. These statements establish new financial reporting requirements for state and local governments, public colleges, and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Certain significant changes in the statement include the following:

- Financial statements prepared using the full accrual accounting method for all County activities, including infrastructure (roads, bridges, etc.) as required.

The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of other governing boards, elected or appointed, that exercise substantially or total administrative and supervisory authority in their name and are considered to be substantially autonomous from Butte County government and are not included in this report. In addition, the County receives and disburses money from various agency accounts held for other entities. These accounts are maintained for others only in fiduciary capacity and beyond that capacity are not included in this report.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

- **Justice Fund** - This fund accounts for all activities associated with the sheriff's office and is funded by property tax revenues and State shared revenue.

- **Solid Waste** - This fund accounts for the operation and maintenance of the County's solid waste disposal and landfill and is funded by user fees.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

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

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

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

Capital Projects Funds – The Capital Projects Funds are used to account for the financial resources used to acquire major capital assets (other than those financed by proprietary funds). The County does not have any of these funds.

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County does not have any of these funds.

Fiduciary Fund Types

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

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For business-type activities and enterprise funds, the County follows all GASB pronouncements.

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

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

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

Cash and Investments

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

Receivables

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

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2020 are classified as deferred inflows of resources.

Capital Assets

The County defines a capital asset as an asset with an initial cost of $5,000 or more for equipment, $15,000 or more for vehicles, $50,000 or more for land and buildings and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Long-term Obligations

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

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

Net Position/Fund Balances

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

F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2021, unrecorded fund liabilities included approximately $86,528, of total leave time accumulations and are considered normal to the County operation.

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

H. REVENUES AND EXPENDITURES/EXPENSES

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

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

I. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

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

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 2021. During 2021, there were no transfers between governmental and business-type activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Statements

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

K. USE OF ESTIMATES

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

L. PENSION

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.

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer as of September 30, 2021 totaled $3,578,634 of which $2,713,506 represents demand and saving deposits (interest bearing) and $556,372 is invested CD's in various banks. Of the total deposits for the County, $3,395,408 was allocated to governmental funds.

The deposits and simple investments by the County are not collateralized nor are they required to be by Idaho State statute.

Of the total deposits and investments by the County Treasurer, $1,250,000 is insured by the Federal Deposit Insurance Corporation, regulations which are published in the Code of Federal Regulations (12 C.F.R. Part 330).

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

The County had the following accounts. All deposits are carried at cost plus accrued interest.

	Bank Balance
Depository Account	
Insured	$ 1,250,000
Uninsured and uncollateralized	2,429,784
Total deposits	$ 3,679,784

2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2021, $2,429,784 of the government's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized of $2,429,784 for a total of $2,429,784.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021
Governmental Activities				
Capital assets, not being depreciated				
Land and construction in progress	$ 92,000	$ -	$ -	$ 92,000
Total capital assets, not being depreciated	92,000	-	-	92,000
Capital assets, being depreciated				
Buildings and improvements	2,598,829	-	-	2,598,829
Machinery and equipment	2,535,035	84,000	-	2,619,035
Machinery and equipment-leased	2,443,411	267,244	(578,905)	2,131,750
Total capital assets, being depreciated	7,577,275	351,244	(578,905)	7,349,614
Less accumulated depreciation for				
Buildings and improvements	(1,538,680)	(48,081)	-	(1,586,761)
Machinery and equipment	(3,493,378)	(283,752)	123,213	(3,653,917)
Total accumulated depreciation	(5,032,058)	(331,833)	123,213	(5,240,678)
Total capital assets, being depreciated, net	2,545,217	19,411	(455,692)	2,108,936
Governmental activity, capital assets, net	$ 2,637,217	$ 19,411	$ (455,692)	$ 2,200,936

3. CAPITAL ASSETS (Continued)

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

Governmental Activities		
General government	$	51,922
Public safety		35,941
Public works		201,324
Health, welfare and sanitation		41,530
Conservation		1,116
Total governmental activities	$	331,833

4. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by

4. PENSION PLAN (Continued)

state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for 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 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 $174,454 for the year ended September 30, 2021.

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

At September 30, 2021, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the County's proportion was .0403400 percent.

For the year ended September 30, 2021, the County recognized pension expense (expense offset) of ($16,467). 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	$ 46,941	$ 18,519
Changes in assumptions or other inputs	365,709	-
Net difference between projected and actual earnings on pension plan investments	-	1,000,689
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(8,828)	-
District contributions made subsequent to measurement date	46,230	-
Total	$ 450,052	$ 1,019,208

$46,230 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date and 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 4.7 and 4.6 for the measurement period June 30, 2021.

4. PENSION PLAN (Continued)

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

Year ended September 30:	
2022	$ (142,683)
2023	$ (128,587)
2024	$ (112,370)
2025	$ (222,920)

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 (net of investment expenses)	6.35%
Cost-of-living adjustments	1.00%

Contributing Members, Serivce Retirement Members, and Beneficiaries

General Employes 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, 2020which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability 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.

4. PENSION PLAN (Continued)

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on the approach which builds upon the latest capital market assumptions. Specifically, the System uses constultants, 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.

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%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
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%

4. PENSION PLAN (Continued)

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 1,017,512	$ (31,860)	$ 965,825

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2021, the County reported payables to the defined benefit pension plan of $0 for legally required employer contributions and employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTHCARE BENEFITS

Plan Description

The County's post-retirement healthcare plan (OPEB) is administered by the Government Employee Retirement Plan (GemPlan). GemPlan provides medical, dental and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 or older and have completed 20 years of continuous service with Butte County or are an elected official who has completed 5 years of continuous services with Butte County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 32 active participants in the plan and 0 retirees and 0 spouses receiving benefits. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* in the year ended September 30, 2021.

Funding Policy and Implicit Rate Subsidy:

The County has not established a fund to supplement the costs for the OPEB obligation. The required contribution is made on a pay-as-you-go basis (PAYGO). There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis creates a Total OPEB Liability on the Statement of Net Position. For the fiscal year 2021, the County contributed approximately $7,105 of the annual required contribution of $13,026. Retirees are required to pay 100% of the premiums for both the retiree and the dependent coverage.

Net Other Post-Employment Benefit Liability

The Net Other Post-Employment Benefit Liability (NOL) was measured as of June 30, 2021, and the total other post-employment benefit liability was determined by an actuarial valuation as of June 30, 2021.

Plan Members

Plan participants as of June 30, 2021 are summarized by status as follows:

	Accrued Liability	Annual Required Contribution	Participant Counts
Active participants	$75,346	$7,105	36
	$75,346	$7,105	36

5. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTH CARE BENEFITS (cont.)

Actuarial Methods and Assumptions

The District does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets. The following actuarial methods and assumptions were used in the June 30, 2020 accounting valuation:
Changes in Total OPEB Liability

Valuation Timing	Actuarial valuations are performed annually as of October 1, 2019 for accounting purposes only. The most recent valuation was performed as of October 1, 2019.
Actuarial Cost Method	Entry Age, level percentage of pay
Salary Increases	3.00%
Discount Rate	3.50%
Medical Trend Rate	6.50% as of October 1, 2019 grading to 5.00% over 6 years
Retirement	See sample rates (differs for Police and Fire Personnel)
Retiree Plan Participation	**Future Retirees Electing Coverage:** Pre-65 subsidy available: NA Pre-65 subsidy not available: 30%
Mortality	RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel)

Total OPEB Liability	**10/1/2021**
Actuarially Determined Contribution (ADC)	$ 7,105
Total OPEB Liability (TOL)	$ 75,346
Covered Employee Payroll	$ 1,289,958
TOL as a Percentage of Payroll	6.00%
Participants	36

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. There have been no significant changes between the valuation date and the fiscal year end. Any significant changes during this period must be reflected as prescribed by GASB 75.

Discount Rate	
Discount Rate	3.00%
20 Year Tax-Exempt Municipal Bond Index	3.00%

The discount rate was based on the 20-year Municipal Bond Index on October 1, 2019.

5. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Other Key Actuarial Assumptions

Below is a reconciliation of the Total OPEB Liability for the year ending September 30, 2021.

	Total OPEB Liability
Total OPEB liability - beginning of year	$ 72,755
Change for the year:	
Service cost	7,105
Interest cost	2,294
Assumption Changes	-
Differences between Expected and Actual	-
Benefit payments	(6,808)
Net change in total OPEB liability	2,591
Total OPEB liability – end of year	$ 75,346

Sensitivity Analysis

The following represents the total OPEB liability of the County as of September 30, 2021, as well as what the County's total OPEB liability would be if it were calculated using healthcare trend rates one percentage point lower (5.50% decreasing to 4.00% over six years) or one percentage point higher (7.50% decreasing to 6.00% over six years) than the current healthcare trend rate:

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	1% Decrease (5.50% decreasing to 4.00%)	Discount rate (6.50% decreasing to 5.00%)	1% increase (7.50% decreasing to 6.00%)
Total OPEB liability	$ 67,896	$ 75,346	$ 84,360

6. LITIGATION AND CONTINGENT LIABILITIES

There are occasionally claims and lawsuits pending against the County. These claims and lawsuits are presently handled by the County's insurance company and the probability of potential loss in excess of insurance coverage is remote.

7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations reported by the County represent accrued liability for compensated absenses in the amount of $86,528, capital leases of $1,228,507, pension asset of $31,860, other post-employment liability of $75,346, and landfill closure and postclosure costs of $150,000. During the year ending September 30, 2021, the following changes occurred in long-term debt:

7. LONG-TERM DEBT AND CAPITAL LEASES (Continued)

Governmental Activities	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021	Amounts due within one year
Compensated absences	$ 89,560	$ -	$ (3,032)	$ 86,528	$ 28,451
Capital leases	1,191,954	267,644	(231,091)	1,228,507	298,084
Pension Liability	983,699	-	(1,015,559)	(31,860)	-
OPEB	72,755	2,591	-	75,346	-
Landfill closure costs	100,000	50,000	-	150,000	-
Total governmental activities	$ 2,437,968	$ 320,235	$ (1,249,682)	$ 1,508,521	$ 326,535

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2021, are as follows:

	Governmental Activities	
	CAPITAL LEASES	
Year	Principal	Interest
2022	$ 298,084	$ 48,492
2023	99,578	38,042
2024	628,256	34,322
2025	32,738	6,727
2026	169,851	5,149
2027-2031	-	-
	$ 1,228,507	$ 132,732

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Justice Fund and Road and Bridge Fund.

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

8. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require county governments to place a final cover on its solid waste landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste.

Butte County operates three municipal landfills. The landfills are classified as "exempt" landfills under the state and federal standards and would not require sub-terrain monitoring under the "Grandfather" provisions of those standards. Application of those standards required final cover, seeding, and surface monitoring under the provisions and conditions of the rules and regulations. The estimated cost of closure costs and post closure cost is $150,000. The landfills have a capacity of 380.8 acres. To date, 190.9 acres or 50.13% has been used. The new Arco landfill site has an estimated 60 year life. The old Arco landfill is almost ready to close. The Howe landfill site has an estimated 20 year life.

8. CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

The Butte County solid waste landfills are not required to fund contributions to a trust to finance closure and postclosure care. The County may find that funding requirements may be inadequate or that additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) and these cost may need to be covered by charges to future landfill users or from tax revenue.

The nominal annual cost projects are not amortized herein.

9. NONSPENDABLE AND SPENDABLE FUND BALANCES

Fund balance is separated into nonspendable and spendable fund balance. Nonspendable fund balance includes amounts that cannot be spent because they are either: (1) not in spendable form; or (2) legally or contractually required to be maintained intact. Spendable amounts are classified into restricted, committed, assigned and unassigned. The following is a list of nonspendable and spendable fund balance designations for Butte County.

Assigned for Road & Bridge. The fund balance is assigned by approval of the County Commissioners to the Road & Bridge fund and will be spent for Road & Bridge expenditures.

Assigned for Other Purposes. The fund balance is assigned by approval of the County Commissioners to various Other Purposes and will be spent for the various Other Purposes expenditures.

Unassigned. This fund balance is not assigned to any specific purpose. Butte County will use the unassigned fund balance for expenditures in the subsequent fiscal year.

10. RELATED PARTY TRANSACTIONS

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

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

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

12. RISK MANAGEMENT

The County is exposed to various risks to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers. The County's participation in the risk pool is limited to paying premiums for its general liability insurance coverage. Settled claims have not exceeded insurance coverage in any of the previous three years. There has not been any significant reduction in coverage from that of the previous year.

13. DEFICITS AND INTERFUND TRANSACTIONS

There were no deficit fund balances as of September 30, 2021.

There were no interfund account balances at September 30, 2021.

14. INTERFUND TRANSFERS

There were no interfund transfers during the year.

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

15. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. The subsequent events have been considered up to the report date of August 22, 2022.

16. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County had deferred outflows of resources related to pensions (see Note 4 for amounts).

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. See Note 4 for any deferred inflows of resources for the Statement of Net Position. The County has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. Deferred inflows of resources at September 30, 2021 consisted of $86,206 in the governmental funds.

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REQUIRED SUPPLEMENTARY INFORMATION

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
GENERAL FUND
For the year ended September 30, 2021

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 358,859	$ 358,859	$ 352,516	$ (6,343)
Licenses and permits	26,000	26,000	26,469	469
Intergovernmental revenues	751,479	751,479	477,294	(274,185)
Charges for services	-	-	25,266	25,266
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	85,000	85,000	126,763	41,763
	1,221,338	1,221,338	1,008,308	(213,030)
EXPENDITURES				
Current:				
General government	1,340,835	1,340,835	889,033	451,802
Public safety	21,148	21,148	18,380	2,768
Public health	62,633	62,633	53,448	9,185
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	55,722	55,722	68,796	(13,074)
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	13,000	13,000	12,811	189
	1,493,338	1,493,338	1,042,468	450,870
Revenues over (under) expenditures	(272,000)	(272,000)	(34,160)	$ 237,840
Estimated beginning cash balance	272,000	272,000	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	(34,160)	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			38,134	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			3,974	
Fund Balances, October 1, 2020			1,956	
FUND BALANCES, SEPT. 30, 2021			$ 5,930	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
ROAD AND BRIDGE
For the year ended September 30, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,344,638	1,344,638	1,733,652	389,014
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	7,364	7,364
	1,344,638	1,344,638	1,741,016	396,378
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	1,104,638	1,104,638	1,067,325	37,313
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	230,000	230,000	173,401	56,599
	1,334,638	1,334,638	1,240,726	93,912
Revenues over (under) expenditures	10,000	10,000	500,290	$ 490,290
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ 10,000	$ 10,000	500,290	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	267,244	
Proceeds from sale of assets			95,213	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(18,754)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			(362,457)	
Net change in fund balances			481,536	
Fund Balances, October 1, 2020			1,727,396	
FUND BALANCES, SEPT. 30, 2021			$ 2,208,932	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
SOLID WASTE
For the year ended September 30, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	$ -	$ -	$ 252,197	$ 252,197
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	578	578
Charges for services	195,306	195,306	275,025	79,719
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	195,306	195,306	527,800	332,494
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Sanitation	195,306	195,306	191,851	3,455
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
	195,306	195,306	191,851	3,455
Revenues over (under) expenditures	-	-	335,949	$ 335,949
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	335,949	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(310,334)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			25,615	
Fund Balances, October 1, 2020			250,360	
FUND BALANCES, SEPT. 30, 2021			$ 275,975	

BUTTE COUNTY
BUDGET AND ACTUAL (WITH VARIANCES) - CASH BASIS
JUSTICE FUND
For the year ended September 30, 2021

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET-POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 358,859	$ 358,859	$ 1,028,333	$ 669,474
Licenses and permits	12,500	12,500	12,500	-
Intergovernmental revenues	559,678	559,678	450,072	(109,606)
Charges for services	195,000	195,000	195,931	931
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	1,126,037	1,126,037	1,686,836	560,799
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	1,116,037	1,116,037	1,030,145	85,892
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation/Economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	10,000	10,000	10,024	(24)
	1,126,037	1,126,037	1,040,169	85,868
Revenues over (under) expenditures	-	-	646,667	$ 646,667
Estimated beginning cash balance	-	-	-	
Excess (deficiency) of revenues and cash balance over expenditures	$ -	$ -	646,667	
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases			-	
Transfers in			-	
Transfers out			-	
NET INCREASE (DECREASE) IN REVENUE ACCRUALS			(642,692)	
NET (INCREASE) DECREASE IN EXPENDITURE ACCRUALS			-	
Net change in fund balances			3,975	
Fund Balances, October 1, 2020			1,954	
FUND BALANCES, SEPT. 30, 2021			$ 5,929	

BUTTE COUNTY – STATE OF IDAHO
NOTES TO BUDGET AND ACTUAL COMPARISON SCHEDULES
For the Year Ended September 30, 2021

1. BASIS OF PRESENTATION

The budget to actual comparison schedule has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than GAAP and the same budgetary basis used by Butte County to do the budget each year.

Butte County does not adopt a budget for the PILT Fund; therefore, budget to actual information is not required to be presented.

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

For the year ended September 30, 2021, actual expenditures did not exceed budgeted amounts in in any of the major funds.

BUTTE COUNTY – STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY PERSI – BASE PLAN
LAST 10 – FISCAL YEARS*

	2021	2020	2019	2018
Employer's portion of net the pension liability	0.0403400%	0.0423619%	0.0433029%	0.0449084%
Employer's proportionate share of the net pension liability	$ (31,860)	$ 983,699	$ 494,291	$ 662,407
Employer's covered-employee payroll	$ 1,499,328	$ 1,502,167	$ 1,464,527	$ 1,437,247
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	(2.12%)	65.49%	33.75%	46.09%
Plan fiduciary net position as a percentage of the total pension liability	100.36%	88.22%	93.79%	91.69%

	2017	2016	2015
Employer's portion of net the pension liability	0.046128%	.0478806%	0.0484592%
Employer's proportionate share of the net pension liability	$ 725,053	$ 970,613	$ 638,129
Employer's covered-employee payroll	$ 1,425,150	$ 1,386,349	$ 1,352,549
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	50.88%	70.01%	47.18%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30.

BUTTE COUNTY – STATE OF IDAHO
SCHEDULE OF EMPLOYER CONTRIBUTIONS PERSI – BASE PLAN
LAST 10 – FISCAL YEARS*

	2021	2020	2019	2018
Statutorily required contribution	$ 159,274	$ 166,203	$ 165,694	$ 174,398
Contributions in relation to the statutorily required contribution	$ 181,914	$ 182,427	$ 168,916	$ 165,774
Contribution (deficiency) excess	$ (22,640)	$ (16,223)	$ (3,222)	$ 8,623
Employer's covered-employee payroll	$ 1,499,328	$ 1,502,167	$ 1,464,527	$ 1,437,247
Contributions as a percentage of covered-employee payroll	12.13%	12.14%	11.53%	11.53%

	2017	2016	2015
Statutorily required contribution	$ 155,549	$ 142,331	$ 158,511
Contributions in relation to the statutorily required contribution	$ 164,385	$ 159,938	$ 162,634
Contribution (deficiency) excess	$ (8,836)	$ (17,607)	$ (4,123)
Employer's covered-employee payroll	$ 1,425,150	$ 1,386,349	$ 1,352,549
Contributions as a percentage of covered-employee payroll	11.53%	11.54%	12.02%

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

Data is reported is measured as of June 30.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2021

Methods and Assumptions Used in Calculations of Actuarily Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2021. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation Date	June 30. 2021
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	0.4 years
Asset valuation method	Fair Market Value
Actuarial assumptions	
Investment Rate of Return*	6.35%
Projected salary increases	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate - Actuarial Accrued Liability	6.35%

*net of investment expenses

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

Fiscal Year	**2021**	**2020**	**2019**	**2018**
Total OPEB liability				
Service cost	$ 7,105	$ 6,881	$ 4,599	$ 4,465
Interest cost	2,294	1,867	1,600	1,425
Assumption Changes	-	(129)	-	-
Differences between Expected and Actual Experience		18,265	-	-
Benefit payments	(6,808)	(1,194)	(503)	(1,529)
Net change in total OPEB liability	2,591	25,690	5,696	4,361
Total OPEB liability - Beginning of year	72,755	47,065	41,369	37,008
Total OPEB liability - End of year	$ 75,346	$ 72,755	$ 47,065	$ 41,369
Plan fiduciary net postion - Beginning of year	-	-	-	-
Plan fiduciary net position - End of year	-	-	-	-
County's net OPEB liability - Ending	$ 75,346	$ 72,755	$ 47,065	$ 41,369
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%	0%	0%
Covered employee payroll	$1,289,958	$1,249,354	$1,147,901	$1,147,467
Total OPEB liability as a percentage of covered employee payroll	6%	6%	4%	4%

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB

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

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

SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	AMBULANCE	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
ASSETS				
Cash - County Treasurer	$ 42,674	$ 85,394	$ 1,651	$ 2,829
Due from other Governments	-	-	-	-
Taxes receivable	1,468	4,949	2,331	1,145
TOTAL ASSETS	44,142	90,343	3,982	3,974
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 44,142	$ 90,343	$ 3,982	$ 3,974
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ 20,616	$ 1,651	$ 96
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	960	3,763	1,790	909
FUND BALANCES				
Assigned to:				
Other purposes	43,182	65,964	541	2,969
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 44,142	$ 90,343	$ 3,982	$ 3,974

PILT	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$ -	$ 17,535	$ 10,446	$ 15,644	$ 42,649	$ 301
-	-	-	-	-	-
-	325	2,285	3,186	7,152	-
-	17,860	12,731	18,830	49,801	301
-	-	-	-	-	-
$ -	$ 17,860	$ 12,731	$ 18,830	$ 49,801	$ 301
$ -	$ -	$ -	$ -	$ 2,481	$ 301
-	244	1,701	2,418	5,401	-
-	17,616	11,030	16,412	41,919	-
$ -	$ 17,860	$ 12,731	$ 18,830	$ 49,801	$ 301

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
ASSETS				
Cash - County Treasurer	$ 285,302	$ 40,577	$ 235,441	$ 780,443
Due from other Governments	-	-	-	-
Taxes receivable	12,164	17	-	35,022
TOTAL ASSETS	297,466	40,594	235,441	815,465
DEFERRED OUTFLOWS OF RESOURCES				
Expenditures unavailable for use	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 297,466	$ 40,594	$ 235,441	$ 815,465
LIABILITIES, DEFERRED AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ 2,278	$ -	$ 1,454	$ 28,877
DEFERRED INFLOWS OF RESOURCES				
Revenues unavailable for use	9,222	17	-	26,425
FUND BALANCES				
Assigned to:				
Other purposes	285,966	40,577	233,987	760,163
TOTAL LIABILITIES, DEFERRED AND FUND BALANCES	$ 297,466	$ 40,594	$ 235,441	$ 815,465

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	AMBULANCE	DISTRICT COURT	FAIR GROUND & BUILDING	HEALTH DISTRICT
REVENUES				
Taxes	$ 45,729	$ 78,571	$ 34,039	$ 15,289
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	45,066	-	-
Charges for services	-	56,749	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	9,533	-	-
	45,729	189,919	34,039	15,289
EXPENDITURES				
General government	-	-	-	-
Public safety	-	195,571	-	-
Public health	27,230	-	-	22,824
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	61,241	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	4,000	30,146	1,919	-
	31,230	225,717	63,160	22,824
Excess (deficiency) of revenues over expenditures	14,499	(35,798)	(29,121)	(7,535)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	-	29,468	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	14,499	(35,798)	347	(7,535)
Fund Balances, October 1, 2020	28,683	101,762	194	10,504
FUND BALANCES, Sept. 30, 2021	$ 43,182	$ 65,964	$ 541	$ 2,969

PILT	PEST FUND	REVALUATION	TORT	WEEDS	GROWTH MANAGEMENT
$ -	$ 5,268	$ 40,670	$ 49,615	$ 114,679	$ -
-	-	-	-	-	6,019
366,555	-	-	-	194	20,670
-	-	-	-	11,443	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
366,555	5,268	40,670	49,615	126,316	26,689
366,555	-	39,382	46,652	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	120,791	26,689
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
366,555	-	39,382	46,652	120,791	26,689
-	5,268	1,288	2,963	5,525	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,268	1,288	2,963	5,525	-
-	12,348	9,742	13,449	36,394	-
$ -	$ 17,616	$ 11,030	$ 16,412	$ 41,919	$ -

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2021

	INDIGENT & CHARITY	JUDGEMENTS	ELECTION CONSOLID-ATION	TOTAL NONMAJOR SPECIAL REVENUE
REVENUES				
Taxes	$ 204,867	$ 20	$ -	$ 588,747
Licenses and permits	-	-	-	6,019
Intergovernmental revenues	5,505	-	77,230	515,220
Charges for services	-	-	-	68,192
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	9,533
	210,372	20	77,230	1,187,711
EXPENDITURES				
General government	-	-	37,409	489,998
Public safety	-	-	-	195,571
Public health	139,257	-	-	189,311
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	61,241
Conservation and economic develop.	-	-	-	147,480
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				-
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	36,065
	139,257	-	37,409	1,119,666
Excess (deficiency) of revenues over expenditures	71,115	20	39,821	68,045
OTHER FINANCIAL SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Statutory transfers in	-	-	-	29,468
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	71,115	20	39,821	97,513
Fund Balances, October 1, 2020	214,851	40,557	194,166	662,650
FUND BALANCES, Sept. 30, 2021	$ 285,966	$ 40,577	$ 233,987	$ 760,163

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BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2021

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
ASSETS				
Cash - County Treasurer	$ 2,545	$ 8,745	$ 242	$ 3,863
Due from other Governments	-	-	-	-
	$ 2,545	$ 8,745	$ 242	$ 3,863
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	2,545	8,745	242	3,863
	$ 2,545	$ 8,745	$ 242	$ 3,863

BUTTE COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2021

	JUNIOR COLLEGE	BRIDGE TRUST	RANGE ROAD EQUIPMENT	AIRPORT TRUST
ASSETS				
Cash - County Treasurer	$ 93,485	$ 4,565	$ 50,131	$ -
Due from other Governments	-	-	-	-
	$ 93,485	$ 4,565	$ 50,131	$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
	-	-	-	-
FUND BALANCES				
Unassigned fund balances	93,485	4,565	50,131	-
	$ 93,485	$ 4,565	$ 50,131	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ 40,732	$ 20,361	$ 99,613	$ 2,798	$ 1,746	$ 328,826
-	-	-	-	-	-
$ 40,732	$ 20,361	$ 99,613	$ 2,798	$ 1,746	$ 328,826
$ 40,732	$ -	$ -	$ -	$ -	$ 40,732
40,732	-	-	-	-	40,732
-	20,361	99,613	2,798	1,746	288,094
$ 40,732	$ 20,361	$ 99,613	$ 2,798	$ 1,746	$ 328,826

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BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2021

	TAX DEED TRUST	COURT FACILITY TRUST	COURT TRUST	INTERLOCK/ MONITORING
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	5,364	-	-	860
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Misc. and contributions	-	-	-	-
	5,364	-	-	860
EXPENDITURES				
General government	5,364	-	-	738
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	-	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	5,364	-	-	738
Excess (deficiency) of revenues over expenditures	-	-	-	122
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	-	-	122
Fund Balances, Oct. 1, 2020	2,545	8,745	242	3,741
FUND BALANCES, Sept. 30, 2021	$ 2,545	$ 8,745	$ 242	$ 3,863

BUTTE COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2021

	JUNIOR COLLEGE	BRIDGE TRUST	ROAD EQUIPMENT	AIRPORT TRUST
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	4,785	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	(233)	1	-
Misc. and contributions	17,926	-	-	-
	22,711	(233)	1	-
EXPENDITURES				
General government	3,450	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Street and public improvement	-	(233)	-	-
Parks, recreation, public property	-	-	-	-
Conservation and economic develop.	-	-	-	-
Intergovernmental expenditure	-	-	-	-
Sanitation	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Education	-	-	-	-
	3,450	(233)	-	-
Excess (deficiency) of revenues over expenditures	19,261	-	1	-
OTHER FINANCIAL SOURCES (USES)				
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	19,261	-	1	-
Fund Balances, Oct. 1, 2020	74,224	4,565	50,130	-
FUND BALANCES, Sept. 30, 2021	$ 93,485	$ 4,565	$ 50,131	$ -

INSURANCE TRUST	PUBLIC ADMIN. TRUST	BNFL ADMIN. TRUST	SHERIFF TRUST	WEED TRUST	TOTAL PRIVATE PURPOSE TRUST FUNDS
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	(1)	30,663	-	41,671
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(232)
503,218	-	-	-	-	521,144
503,218	-	(1)	30,663	-	562,583
-	-	-	-	-	9,552
-	-	-	31,035	-	31,035
-	-	-	-	-	-
-	-	-	-	-	(233)
-	-	-	-	-	-
-	-	-	-	-	-
503,218	-	-	-	-	503,218
-	-	-	-	-	-
					-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
503,218	-	-	31,035	-	543,572
-	-	(1)	(372)	-	19,011
-	-	-	-	-	-
-	-	(108,416)	-	-	(108,416)
-	-	(108,417)	(372)	-	(89,405)
-	20,361	208,030	3,170	1,746	377,499
$ -	$ 20,361	$ 99,613	$ 2,798	$ 1,746	$ 288,094

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OTHER SUPPLEMENTARY INFORMATION

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor			
Salary - officer	$ 50,031	$ 50,016	$ 15
Salary - part time clerk	7,000	6,767	233
Salary - magistrate, part-time	30,000	-	30,000
Total A	87,031	56,783	30,248
Travel	5,350	1,378	3,972
Supplies	4,200	1,712	2,488
Utilities	2,800	2,851	(51)
Repairs & maintenance	100	-	100
Postage & printing	1,150	990	160
Training	300	90	210
Advertising	500	44	456
Personnel benefits	65,406	36,878	28,528
Capital outlay	9,500	5,296	4,204
Total B	89,306	49,239	40,067
Department totals	176,337	106,022	70,315
Assessor			
Salary - officer	50,031	50,030	1
Salary - deputy	30,687	30,703	(16)
Salary - employee, part-time auto license	7,000	3,692	3,308
Total A	87,718	84,425	3,293
Travel	1,700	639	1,061
Supplies	450	179	271
Utilities	1,000	959	41
Advertising	200	52	148
Postage	1,250	2,441	(1,191)
Personnel benefits	44,496	42,975	1,521
Dues	200	200	-
Computer Mapping	3,000	275	2,725
Capital outlay	-	-	-
Total B	52,296	47,720	4,576
Department totals	$ 140,014	$ 132,145	$ 7,869

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Treasurer/Tax Collector			
Salary - officer	$ 50,031	$ 50,030	$ 1
Salary - employee, part-time	39,096	37,127	1,969
Total A	89,127	87,157	1,970
Travel	2,800	70	2,730
Supplies	1,500	1,708	(208)
Utilities	2,000	2,052	(52)
Repairs & maintenance	200	-	200
Advertising	1,000	924	76
Dues & memberships	350	75	275
Postage & printing	1,900	1,584	316
Publications	1,400	1,165	235
Personnel benefits	35,950	33,865	2,085
Miscellaneous	900	-	900
Total B	48,000	41,443	6,557
Department Totals	137,127	128,600	8,527
Commissioners			
Salary - officer	48,086	48,616	(530)
Lobbyist	27,256	26,991	265
Part-Time Assistant	7,000	-	7,000
Total A	82,342	75,607	6,735
Travel	12,125	3,060	9,065
Utilities	500	-	500
Advertising	6,500	8,493	(1,993)
Dues/memberships	800	986	(186)
Printing	300	-	300
Office	500	429	71
Personnel benefits	93,650	65,695	27,955
Total B	114,375	78,663	35,712
Department Totals	$ 196,717	$ 154,270	$ 42,447

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Economic Development			
Salary - Ed Director	$ 31,722	$ 39,565	$ (7,843)
Total A	31,722	39,565	(7,843)
Meals	3,000	121	2,879
Training	2,000	500	1,500
Supplies	2,000	2,750	(750)
Phone	1,500	497	1,003
Marketing	6,500	10,712	(4,212)
Personnel benefits	26,290	27,853	(1,563)
Total B	41,290	42,433	(1,143)
Department Totals	73,012	81,998	(8,986)
Law Library			
Law library	718	1,575	(857)
Total B	718	1,575	(857)
Department Totals	718	1,575	(857)
Civil Defense			
Salary - officer	-	-	-
Total A	-	-	-
Travel	1,700	78	1,622
Utilities	480	-	480
Other	13,000	11,000	2,000
Miscellaneous	4,100	5,577	(1,477)
Exercises	500	-	500
Meals	150	150	-
Lodging	500	0	500
Total B	20,430	16,805	3,625
Department totals	$ 20,430	$ 16,805	$ 3,625

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Building and Grounds			
Salary - employee, full-time	$ -	$ -	$ -
Salary - custodian	-	-	-
Salary - custodian - Memorial building	-	-	-
Salary - custodian - grounds	-	-	-
Salary - custodian - Masonic Temple	-	-	-
Salary - custodian - sheriff's office	-	-	-
Salary - health office	-	-	-
Total A	-	-	-
Supplies	10,350	13,096	(2,746)
Utilities	59,500	38,902	20,598
Repairs & maintenance	265,000	123,302	141,698
Miscellaneous	500	274	226
Grants	-	-	-
Contracts	13,000	17,922	(4,922)
Personnel benefits	-	127	(127)
Total B	348,350	193,623	154,727
Department Totals	348,350	193,623	154,727
Coroner			
Salary - coroner	12,445	12,956	(511)
Salary - deputy	2,498	1,724	774
Total A	14,943	14,680	263
Travel	1,200	0	1,200
Utilities	1,000	501	499
Miscellaneous	2,500	1,389	1,111
Dues	300	250	50
Coroner - laboratory	750	206	544
Coroner - autopsies	5,000	4,882	118
Coroner - training	1,500	-	1,500
Vehicle repairs	2,500	2,451	49
Personnel benefits	32,940	29,089	3,851
Total B	47,690	38,768	8,922
Department Totals	$ 62,633	$ 53,448	$ 9,185

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Butte County Business Center			
Salary - full-time assistant	$ 27,000	$ 23,309	$ 3,691
Salary - county agent	-	-	-
Salary - 4-H assistant	-	-	-
Part time	-	-	-
Community outreach funds	-	-	-
Total A	27,000	23,309	3,691
Travel	700	99	601
Supplies	3,500	2,882	618
Utilities	15,000	16,493	(1,493)
Repairs/maintenance	-	-	-
Advertising	-	-	-
Postage & printing	1,200	165	1,035
Publications	-	-	-
Personnel benefits	16,300	10,738	5,562
Contract-County Agent	-	-	-
Capital outlay	7,200	3,284	3,916
Total B	43,900	33,661	10,239
Department Totals	70,900	56,970	13,930
Election			
Travel	2,600	909	1,691
Supplies	2,500	3,422	(922)
Advertising	1,200	1,079	121
Postage/printing	5,500	330	5,170
Contracts - labor	7,500	5,140	2,360
Total B	19,300	10,880	8,420
Department Totals	19,300	10,880	8,420
Soil Conservation Service			
Contracts	6,900	6,900	-
Total B	6,900	6,900	-
Department totals	$ 6,900	$ 6,900	$ -

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Growth Management			
Miscellaneous	$ -	$ -	$ -
Total B	-	-	-
Department totals	-	-	-
Rural Addressing			
Salary	100	-	100
Total A	100	-	100
Supplies	200	-	200
Total B	200	-	200
Department totals	300	-	300
County General			
Salary - airport maintenance	-	-	-
Total A	-	-	-
Personnel benefits	150	-	150
Computer expense	8,500	1,441	7,059
Dues & membership	7,500	6,229	1,271
Professional services	17,000	16,850	150
Printing	100	177	(77)
Education	600	270	330
Arco Comm. Transition team	100,000	35,373	64,627
Airport maintenance/projects	23,400	10,117	13,283
Employee recognition	3,000	364	2,636
Guardianship Board expenses	350	-	350
Contracts	17,000	14,400	2,600
Emergency Catastrophy	25,000	1,200	23,800
Capital outlay	38,000	12,811	25,189
Total B	240,600	99,232	141,368
Department Totals	240,600	99,232	141,368
TOTAL CURRENT EXPENSE	$ 1,493,338	$ 1,042,468	$ 450,870

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary - supervisor	$ 60,606	$ 57,283	$ 3,323
Salary - employee, full time	297,432	300,357	(2,925)
Salary- employee, part-time	5,000	-	5,000
Salary - other	22,400	14,962	7,438
Total A	385,438	372,602	12,836
Personnel benefits	170,580	173,502	(2,922)
Travel	1,300	166	1,134
Supplies	5,000	5,064	(64)
Training/registration	1,000	836	164
Utilities	9,860	6,839	3,021
Boot voucher	800	700	100
Vehicles	117,000	89,516	27,484
Repairs & maintenance	59,120	78,541	(19,421)
Rent	2,200	1,893	307
Miscellaneous	340	167	173
Contingency	50,000	31,417	18,583
New road chip seal	75,000	67,694	7,306
Crushed rock / gravel	50,000	49,995	5
Road oil	115,000	107,691	7,309
Signs	4,500	13,557	(9,057)
Culverts	3,000	3,763	(763)
Plant asphalt mix	50,000	52,737	(2,737)
Other road materials	1,000	9,420	(8,420)
Drug testing	500	-	500
Contracts	1,500	1,225	275
Capital outlay	231,500	173,401	58,099
Total B	949,200	868,124	81,076
Total Road and Bridge	$ 1,334,638	$ 1,240,726	$ 93,912

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Personnel benefits	$ 1,000	$ 797	$ 203
Utilities	14,500	10,763	3,737
Other miscellaneous	11,500	15,670	(4,170)
Education - other	100	-	100
Medical - other	-	-	-
Capital Outlay	6,000	4,000	2,000
Total B	33,100	31,230	1,870
Total Ambulance	$ 33,100	$ 31,230	$ 1,870
DISTRICT COURT			
District Court			
Travel	$ 1,650	$ 573	$ 1,077
Supplies	7,800	5,170	2,630
Utilities	500	200	300
Professional services	2,000	-	2,000
Administrative clerks	400	-	400
Law clerks	3,904	-	3,904
Interpreters	1,000	-	1,000
Professional services Public Defender	13,000	6,516	6,484
Postage/printing	1,750	967	783
Transcripts	500	-	500
Jury	3,300	-	3,300
Capital outlay	2,500	100	2,400
Total B	38,304	13,526	24,778
Department Totals	$ 38,304	$ 13,526	$ 24,778

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Magistrate Court			
Salary - court deputy	$ 46,269	$ 48,467	$ (2,198)
Total A	46,269	48,467	(2,198)
Personnel benefits	24,340	26,630	(2,290)
Travel	1,350	-	1,350
Supplies	2,500	1,700	800
Utilities	4,000	2,478	1,522
Repairs and maintenance	400	-	400
Postage	1,200	1,057	143
Adult confinement	1,500	-	1,500
Observation & assessment	2,500	225	2,275
Drug testing	800	-	800
Interpretors	1,000	-	1,000
Advertising	500	-	500
Capital outlay	7,000	4,936	2,064
Total B	47,090	37,026	10,064
Department Totals	93,359	85,493	7,866
Adult Probation			
Salary - probation officer	6,000	-	6,000
Total A	6,000	-	6,000
Travel	1,750	344	1,406
Supplies	500	651	(151)
Utilities	1,900	1,670	230
Postage	120	-	120
Contracts	5,650	4,546	1,104
Pre-trial services	500	56	444
Personnel benefits	1,890	-	1,890
Total B	12,310	7,267	5,043
Department Totals	$ 18,310	$ 7,267	$ 11,043

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (CONTINUED)			
Juvenile Probation			
Salary - probation officer	$ 37,137	$ 49,291	$ (12,154)
Total A	37,137	49,291	(12,154)
Travel	1,900	970	930
Supplies	1,000	176	824
Utilities	1,400	1,327	73
Vehicle fuel	2,500	765	1,735
Repairs and maintenance	1,000	-	1,000
Postage	280	111	169
Contracts	600	476	124
Housing/confinement	10,000	24,000	(14,000)
Observation & assessment	1,000	-	1,000
Training	1,000	-	1,000
Early intervention program	3,250	-	3,250
Interpretors	-	-	-
Personnel benefits	18,410	17,205	1,205
Capital outlay	-	25,110	(25,110)
Total B	42,340	70,140	(27,800)
Department Totals	79,477	119,431	(39,954)
Total District Court	$ 229,450	$ 225,717	$ 3,733
GROWTH MANAGEMENT			
Building Inspector Salary	8,308	7,692	616
P & Z Secretary	15,647	14,997	650
Total A	23,955	22,689	1,266
Travel	700	-	700
Registration fees	650	250	400
Supplies	100	188	(88)
Architectural - Engineer fees	500	-	500
Utilities	1,100	1,594	(494)
Advertising	300	165	135
Room rent	-	-	-
Printing	100	-	100
Business Incubation Center fees	-	-	-
Personnel benefits	-	1,803	(1,803)
Total B	3,450	4,000	(550)
Total Growth Management	$ 27,405	$ 26,689	$ 716

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FAIR GROUNDS AND BUILDINGS			
Salaries	$ 34,964	$ 29,909	$ 5,055
Total A	34,964	29,909	5,055
Benefits	16,660	6,613	10,047
Fair grounds M & O	3,000	3,000	-
Printing & advertising	750	750	-
Postage	950	350	600
Advertising	950	582	368
Office	6,100	5,255	845
Rodeo grounds M & O	2,000	2,000	-
Miscellaneous	2,500	2,500	-
Travel	5,400	4,007	1,393
Repairs and maintenance	2,400	1,775	625
Fair premiums/awards	3,000	3,000	-
Contract-County Agent	2,500	1,500	1,000
	800	-	800
Capital outlay	2,800	1,919	881
Total B	49,810	33,251	16,559
Total Fair Grounds and Buildings	$ 84,774	$ 63,160	$ 21,614
HEALTH DISTRICT			
Supplies	$ 400	$ 68	$ 332
Utilities	4,550	3,498	1,052
Repairs and maintenance	500	716	(216)
Contracts	18,542	18,542	-
Capital outlay	-	-	-
Total Health District	$ 23,992	$ 22,824	$ 1,168

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT & CHARITY			
Salary - officer	$ 36,927	$ 38,009	$ (1,082)
Salary - deputies	18,000	9,464	8,536
Total A	54,927	47,473	7,454
Personnel benefits	26,335	18,036	8,299
Travel	600	-	600
Supplies	100	-	100
Postage/printing	200	165	35
Professional services	80,000	44,120	35,880
Medical	101,000	26,161	74,839
Indigent - other	6,500	3,302	3,198
Total B	214,735	91,784	122,951
Total Indigent & Charity	$ 269,662	$ 139,257	$ 130,405
PEST			
Miscellaneous	$ 5,000	$ -	$ 5,000
Total Pest	$ 5,000	$ -	$ 5,000
ELECTION CONSOLIDATION			
Salary - officer	$ 25,085	$ 21,188	$ 3,897
Total A	25,085	21,188	3,897
Personnel benefits	13,690	12,229	1,461
Travel	1,200	474	726
Supplies	2,500	757	1,743
Postage/printing	2,700	783	1,917
Advertising	700	295	405
Training	500	-	500
Contracts-Other	5,000	1,683	3,317
Total B	26,290	16,221	10,069
Total Election Consolidation	$ 51,375	$ 37,409	$ 13,966

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Personnel benefits	$ -	$ -	$ -
Travel	600	120	480
Supplies	200	72	128
Publications	100	40	60
Contracts - appraisals	35,000	39,150	(4,150)
Capital outlay	-	-	-
Total B	35,900	39,382	(3,482)
Total Revaluation	$ 35,900	$ 39,382	$ (3,482)
SOLID WASTE			
Salary - supervisor	$ 14,994	$ 10,601	$ 4,393
Salary - employee, full-time	39,210	42,474	(3,264)
Salary - employee, part-time	19,709	20,296	(587)
Salary - miscellaneous	450	450	-
Total A	74,363	73,821	542
Personnel benefits	24,990	24,668	322
Travel	400	-	400
Boot voucher	-	-	-
Supplies	400	288	112
Utilities	3,000	2,146	854
Vehicles	11,800	3,258	8,542
RV dump station expenses	500	9,063	(8,563)
Repairs/maintenance	15,000	2,990	12,010
Postage	50	-	50
Miscellaneous	750	-	750
Signs	200	17	183
Dues and memberships	-	-	-
Contracts	-	26,721	(26,721)
Capital outlay	63,853	48,879	14,974
Total B	120,943	118,030	2,913
Total Solid Waste	$ 195,306	$ 191,851	$ 3,455

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT LIABILITY			
Insurance - liability	$ 46,652	$ 46,652	$ -
Total Tort Liability	$ 46,652	$ 46,652	$ -
WEEDS			
Salary - operator	$ 46,145	$ 46,336	$ (191)
Salary - secretary	15,912	12,469	3,443
Salaries - safety bonus	300	-	300
Salary - employee, part-time	22,000	300	21,700
Total A	84,357	59,105	25,252
Personnel benefits	44,585	39,332	5,253
Travel	850	-	850
Supplies	3,500	2,029	1,471
Traning and education	200	137	63
Utilities	3,500	2,803	697
Vehicles	10,950	5,774	5,176
Repairs & maintenance	1,500	304	1,196
Miscellaneous	1,350	993	357
Chemicals	40,000	10,314	29,686
Contracts	-	-	-
Capital outlay	-	-	-
Total B	106,435	61,686	44,749
Total Weeds	$ 190,792	$ 120,791	$ 70,001

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
Sheriff-DOE Patrol			
Salaries and personnel benefits	$ 71,700	$ 44,169	$ 27,531
Capital outlay and training	28,187	5,380	22,807
Total	99,887	49,549	50,338
Department totals	$ 99,887	$ 49,549	$ 50,338
Sheriff			
Salary - officer	$ 36,962	$ 59,297	$ (22,335)
Salary - deputies	95,432	73,758	21,674
Salary - office deputy	64,072	60,140	3,932
Salary - employees, part-time	14,733	13,046	1,687
Salary - law enforcement	35,907	30,476	5,431
Salaries-Dispatch	180,631	198,096	(17,465)
Salary - others	18,000	5,294	12,706
Total A	445,737	440,107	5,630
Personnel benefits	178,700	193,087	(14,387)
Travel	6,500	1,599	4,901
Supplies	6,905	6,618	287
Utilities	13,000	11,600	1,400
Vehicles	39,500	41,057	(1,557)
Repairs and maintenance	1,600	1,495	105
Jail expenses	62,425	25,434	36,991
Rent/Lease	2,500	1,793	707
Advertising	600	459	141
Dues/memberships	4,350	2,850	1,500
Postage	640	629	11
Uniforms	7,000	5,146	1,854
Weapons/ammunition	3,000	3,287	(287)
Contracts	1,750	1,876	(126)
911/Cell phone	9,450	6,438	3,012
Grants	-	64,421	(64,421)
Drug Dog Food & Supplies	2,500	400	2,100
	2,500	2,127	373
Capital outlay	32,000	32,024	(24)
Total B	374,920	402,340	(27,420)
Department totals	$ 820,657	$ 842,447	$ (21,790)

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (CONTINUED)			
Prosecuting Attorney			
Salary - officer	$ 56,714	$ 55,652	$ 1,062
Salary - employee, full-time	32,005	32,004	1
Salary - victim witness corrdinator	-	-	-
Salary - employees, part-time	2,900	-	2,900
Total A	91,619	87,656	3,963
Travel	2,350	-	2,350
Supplies	1,000	70	930
Utilities	3,900	4,162	(262)
Repairs/maintenance	400	-	400
Contingency	1,000	-	1,000
Dues/memberships	3,700	1,511	2,189
Postage/printing	400	55	345
Uniforms	2,000	-	2,000
Publications	200	93	107
Personnel benefits	36,809	26,733	10,076
Capital outlay	-	-	-
Total B	51,759	32,624	19,135
Department totals	143,378	120,280	23,098
E-911 Coordinator			
E-911 Coordinator	2,000	2,000	-
Total A	2,000	2,000	-
Mileage	200	549	(349)
Meals	200	-	200
Century Link	24,315	10,278	14,037
ATC	18,000	9,704	8,296
Century Link Units	17,000	4,970	12,030
Personnel Benefits	400	392	8
Total B	60,115	25,893	34,222
Department Totals	62,115	27,893	34,222
Total Justice Fund	$ 1,126,037	$ 1,040,169	$ 85,868

BUTTE COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - CASH BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU			
Miscellaneous	$ -	$ -	$ -
Total Payment in Lieu	$ -	$ -	$ -
TOTAL SPECIAL REVENUE	$ 3,654,083	$ 3,225,857	$ 428,226
TOTAL GOVERNMENTAL FUND TYPES	$ 5,147,421	$ 4,268,325	$ 879,096

BUTTE COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - CASH BASIS TO GAAP BASIS
For the Year Ended September 30, 2021

Total expenditures - cash basis	$	4,268,325
PILT expenditures not included		366,555
Increase in expenditure accruals		362,457
Total expenditures - GAAP basis	$	4,997,337

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Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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*

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Butte County, Idaho
Arco, Idaho

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Butte County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Butte County, Idaho's basic financial statements, and have issued our report thereon dated August 22, 2022.

Internal Control Over Financial Reporting

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

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

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

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Rexburg • Idaho Falls

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

Searle Hart + Associates PLLC

Rexburg, Idaho
August 22, 2022