CAMAS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2021

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 47

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Independent Auditor's Report

Board of Commissioners
Camas County, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the government activities, each major fund, and the aggregate remaining fund information of Camas County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Camas County, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Camas County, Idaho as of September 30, 2021, and the respective changes in financial position-modified cash basis and, where applicable, cash flows, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Camas County, Idaho's basic financial statements. The supplemental schedules as listed in in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedule of expenditures by object – budget (GAAP basis) and actual – General Fund and combining statements, as listed in in the table of contents are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules as listed in in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2022 on our consideration of Camas 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 solely 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 effectiveness of 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 Camas County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
August 24, 2022

Camas County, Idaho
Statement of Net Position - Modified Cash Basis
September 30, 2021

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 5,024,453
Total Assets	5,024,453
Liabilities	
Warrants and Accounts Payable	327,243
Total Liabilities	327,243
Net Position	
Restricted	3,760,248
Unrestricted	936,962
Total Net Position	$ 4,697,210

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

Camas County, Idaho
Statement of Activities - Modified Cash Basis
For the Year Ended September 30, 2021

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	$ 743,183	$ 101,722	$ -	$ -	$ (641,461)
Public Safety	607,245	34,429	9,473	-	(563,343)
Highways and Streets	2,286,214	-	902,120	-	(1,384,094)
Judicial	44,023	-	-	-	(44,023)
Welfare	106,237	11,704	16,900	-	(77,633)
Culture and Recreation	23,622	11,385	-	-	(12,237)
Total Primary Government	$ 3,810,524	$ 159,240	$ 928,493	$ -	(2,722,791)
General Revenues:					
Property Taxes					973,406
Intergovernmental					2,061,147
Payment in Lieu of Taxes					188,256
Other					111,498
Unrestricted Investment Earnings					32,936
Disposal of Assets					39,302
Total General Revenues and Special Items					3,406,545
Change in Net Position					683,754
Net Position, Beginning of Year - Previously					5,591,534
Prior Period Adjustment					(1,578,078)
Net Position, Beginning of Year					4,013,456
Net Position, End of Year					$ 4,697,210

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

Camas County, Idaho
Balance Sheet - Modified Cash Basis -
Governmental Funds
September 30, 2021

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 967,247	$ 318,460	$ 2,156,309	$ 1,582,437	$ 5,024,453
Internal Balance	1,419	-	-	-	1,419
Total Assets	$ 968,666	$ 318,460	$ 2,156,309	$ 1,582,437	$ 5,025,872
Liabilities:					
Internal Balance	$ -	$ -	$ -	$ 1,419	$ 1,419
Warrants and Accounts Payable	31,704	34,849	219,817	40,873	327,243
Total Liabilities	31,704	34,849	219,817	42,292	328,662
Fund Balances:					
Restricted	-	283,611	1,936,492	1,540,145	3,760,248
Unassigned	936,962	-	-	-	936,962
Total Fund Balance	936,962	283,611	1,936,492	1,540,145	4,697,210
Total Liabilities, Deferred Inflows and Fund Balances	$ 968,666	$ 318,460	$ 2,156,309	$ 1,582,437	$ 5,025,872

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

Camas County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis -
Governmental Funds
For the Year Ended September 30, 2021

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 361,967	$ 341,615	$ -	$ 269,824	$ 973,406
Intergovernmental	94,950	90,914	1,769,484	105,799	2,061,147
Payment in Lieu of Taxes	111,655	75,188	-	1,413	188,256
Grants and Contributions	-	8,820	902,120	17,553	928,493
Charges for Services	57,340	-	-	101,900	159,240
Other Revenues	52,506	28,631	3,400	26,961	111,498
Interest Earned	32,936	-	-	-	32,936
Total Revenues	711,354	545,168	2,675,004	523,450	4,454,976
Expenditures					
Current:					
General Government	570,396	-	-	172,787	743,183
Public Safety	13,620	515,682	-	77,943	607,245
Highways and Streets	-	-	2,099,723	186,491	2,286,214
Sanitation	-	-	-	44,023	44,023
Welfare	-	-	-	106,237	106,237
Culture and Recreation	-	-	-	23,622	23,622
Total Expenditures	584,016	515,682	2,099,723	611,103	3,810,524
Excess (Deficiency) of Revenues Over Expenditures	127,338	29,486	575,281	(87,653)	644,452
Other Financing Sources (Uses)					
Sale of Assets	-	-	32,799	6,503	39,302
Transfers In	27,000	30,000	-	47,000	104,000
Transfers Out	-	-	(47,000)	(57,000)	(104,000)
Total Other Financing Sources (Uses)	27,000	30,000	(14,201)	(3,497)	39,302
Net Change in Fund Balances	154,338	59,486	561,080	(91,150)	683,754
Net Position - Beginning, Previously Stated	822,236	261,198	1,643,903	1,653,549	4,380,886
Prior Period Adjustment	(39,612)	(37,073)	(268,491)	(22,254)	(367,430)
Fund Balances - Beginning, Restated	782,624	224,125	1,375,412	1,631,295	4,013,456
Fund Balances - Ending	$ 936,962	$ 283,611	$ 1,936,492	$ 1,540,145	$ 4,697,210

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

Camas County, Idaho
Statement of Fiduciary Net Position - Modified Cash Basis
September 30, 2021

	Custodial Funds
Assets	
Cash and Investments	$ 212,662
Total Assets	$ 212,662
Liabilities	
Warrants and Accounts Payable	$ 38,283
Total Liabilities	38,283
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	174,379
Total Net Position	$ 174,379

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

Camas County, Idaho
Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2021

	Custodial Funds
Additions:	
Fees collected for other governments	$ 419,476
Property taxes collected for other governments	991,420
Total Revenues	1,410,896
Deductions:	
Fess distributed to other governments	315,578
Taxes distributed to other governments	988,247
Total Expenses	1,303,825
Change in Net Position	107,071
Net Position - Beginning	67,308
Net Position - Ending	$ 174,379

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County is governed by a three-member Board of elected commissioners. The Board of Commissioners possesses final decision-making authority and is held primarily accountable for those decisions. The Board of Commissioners is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance County system operations and construction.

The financial statements of Camas County, Idaho have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

Component Units

Component units are legally separate organizations for which the County is financially accountable. Financial accountability exists if the County appoints a voting majority of the organization's governing board and either 1) is able to impose its will on the organization or 2) a potential exists for the organization to provide financial benefits to, or impose financial burdens on, the County. Based on the foregoing criteria, the following entities are considered component units of the County:

- Camas County Fair Board was created for the purpose of conducting fair activities within the County. The County Commissioners appoint the Fair Board, approve the Fair Board's budgets, authorize all Fair Board borrowing, and attend Fair Board meetings. The Fair Board was audited along with the County and its financial statements are presented as a blended component unit.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities present financial information about the County as a whole, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements are to distinguish between the governmental and business type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

The County reports the following major governmental funds:

- *General fund*. This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road and Bridge fund*. This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *Justice Fund:* This fund accounts for judicial-related activities in the county.

Additionally, the County reports the following fund types:

Fiduciary Fund. These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. These funds include the property tax collections of all taxing authorities in the county.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. Revenues are recorded when received and expenses are recorded in the budget period the expense was incurred in, regardless of when the related cash flows take place. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, and donations. On a modified cash basis, revenue from property taxes is recognized in the fiscal year for which the taxes are received. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the cash was received.

Governmental funds are reported using the current financial resources measurement focus and the modified cash basis of accounting. Under this method, revenues are recognized when cash is received. Expenditures are recorded when the related liability is incurred. Expenditures are recorded in the budget period that the expenditure was incurred in. General capital asset acquisitions are reported as expenditures in governmental funds.

Property Taxes

In accordance with Idaho law, ad-valorem property taxes are levied in September for each calendar year. Taxes are recorded by the County using the modified accrual basis of accounting. Levies are made on or before the 2nd Monday of September. All of the personal property taxes and one-half of the real property taxes are due on or before the 20th of December. The remaining one-half of the real property tax is due on or before June 20th of the following year. A lien is filed on property three years from the date of delinquency. The property tax calendar is as follows:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Reporting in Governmental Funds

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund	Purpose
Road and Bridge	Revenues in this fund come from levied property taxes, federal forest funds, other intergovernmental revenue and grants that are to be used for maintaining and improving roads and bridges within the County.
Justice Fund	Revenues in this fund come from levied property taxes, intergovernmental revenues, and other revenues that are to be used to public safety services within the County.
Nonmajor Special Revenue Funds	Revenues in these funds come from levied property taxes, intergovernmental revenue, grants, charges for services, and other revenues that are to be used for items ranging from public assistance and safety, health and sanitation, maintenance and improvement of public ways and facilities, culture and recreation, and other governmental type activities.

C. Assets and Liabilities

Cash Equivalents

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

Capital Assets

Under the modified cash basis of accounting capital assets are expensed in the period that funds are spent.

Accounts Receivable

Under the modified cash basis of accounting the County does not report any accounts receivable. Funds are recorded as income only after they have been received.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Warrants and Accounts Payable

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

Compensated Absences

Accumulated sick pay and employee benefits (vacation) amounts have been accrued. The county adopted a policy of paying for unused sick leave based on years of employment with the County. The unused leave would be paid upon termination of employment. Under the modified basis of accounting compensated absences are not reported on the financial statements. The funds are expensed when they are paid out.

Use of Estimates

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

Change in Accounting Policy

The County has changed to reporting their financial statements using the modified cash basis of accounting. The County feels that this is a better reflection of the operations of the County. See note 8 for more details.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2021, the carrying amount of the County's deposits was $531,404 and the respective bank balances totaled $531,404. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

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. As of September 30, 2021, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the Idaho Code and related rules. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its exposure to interest rate risk by complying with the Idaho code which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested.

Investments

Investments are deposited in the Idaho State Treasurer's Local Government Investment Pool (LGIP). State Statute authorizes the County to invest in obligations of the U.S. Treasury, The State of Idaho, or county, city or other taxing County of the State of Idaho, commercial paper, corporate bonds and repurchase agreements. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Investments are stated at fair value. The LGIP funds are invested in FDIC and SLIC insured accounts. Interest earned from investments is allocated to major funds based on their average balances for the month interest is earned.

2. CASH AND INVESTMENTS (continued)

The County's investments at September 30, 2021, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
External Investment Pool	None	$ 2,896,637	$ 2,896,637	$ -	$ -
Certificates of Deposit	N/A	403,554	-	403,554	-
U.S. Government Bonds	AAA	1,306,749	-	1,306,749	-
US Treasury Securiities	AAA	99,063	-	99,063	-
Money Market	N/A	3	3	-	-
		$ 4,706,006	$ 2,896,640	$ 1,809,366	$ -

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

	Governmental Activities	Fiduciary Funds
Cash and cash equivalents	$ 318,742	$ 212,662
Investments categorized as deposits	4,706,006	-
	$ 5,024,748	$ 212,662

3. PENSION PLAN

Camas County participates in Public Employee Retirement System of Idaho (PERSI). The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivision to participate by contractual agreements with PERSI. After five years of credited services, members become fully vested in retirement benefits eared to date. Members are eligible for retirement benefits upon attainment of the ages specific for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% for police and firefighters) of the average monthly salary for the highest consecutive 42 months.

3. PENSION PLAN (continued)

PERSI issues public available stand-alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website www.persi.idaho.gov.

The Employee Identification Number for PERSI is 82-026204. The plan is at least 80% funded and the County's contributions do not make up more than 5% of the plan assets.

The actuarially determined contribution requirements of the County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2021, the required contribution rate as a percentage of covered payrolls for members was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Board and was 11.94% for general employees and 12.28% for police and firefighters. The County employer contributions required and paid were $122,658. $122,638, and $116,361 for the three years ended September 30, 2021, 2020, and 2019, respectively.

4. COMPENSATED ABSENCES

The County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked. All accumulated vacation time and compensatory time represents a potential liability to the County. At September 30, 2021. There was a balance of $78,508 due. This was not reported on the balance sheet as part of the modified cash basis.

5. CAPITAL LEASES

All capital leases contain a fiscal funding or annual cancellation clause allowing for termination of the agreement if the payment is not funded by the Camas County Commissioners as required by Idaho Statute. Camas County had the following Capital leases at September 30, 2021:

Capital Lease payable to Hincklease is due in annual installments of $29,496 including interest at 8.65% per year until fiscal year 2023-2024. The Capital lease is collateralized by five pickups (four Ram 1500 and one Ford).

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $32,088 including interest at 3.526% per year until fiscal year 2023-2024. The Capital lease is collateralized by a 2019 Caterpillar 140M3 Motor Grader.

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $42,791 including interest at 3.526% per year until fiscal year 2023-2024. The Capital lease is collateralized by a 2018 Caterpillar 140M3 Motor Grader.

5. CAPITAL LEASES (continued)

Future minimum lease payments are as follows:

Year Ending September 30,	Total
2022	$ 93,333
2023	84,327
2024	231,636
2025	195,000
	$ 604,296

Changes in long-term leases for the year ended September 30, 2021, are as follows:

Description	Maturity	9/30/2020	Increase	Decrease	9/30/2021	Current Portion
2018 Cat Motor Grader	2024	$323,372	$ -	$(42,791)	$280,581	$42,791
2019 Cat Motor Grader	2025	323,351	-	(32,088)	291,263	32,088
2018 Ford F550	2022	18,012	-	(9,006)	9,006	9,006
2018 Ram 1500	2021	1,358	-	(1,358)	-	-
2019 Ram 1500 (2 each)	2023	19,603	-	(9,802)	9,801	4,901
2020 Ram 1500 4X4 Crew Cab	2024	-	18,192	(4,548)	13,644	4,548
		$685,696	$18,192	$(99,593)	$604,295	$93,334

No amounts are recorded on the balance sheet under the modified cash basis of accounting.

6. OPERATING LEASES

The County entered into a lease for 2 copiers. The lease requires monthly payments of $409. It is anticipated that the equipment will be returned at the end of the lease. Future minimum lease payments are as follows:

Year Ending September 30,	Amount
2022	$ 4,904
2023	4,904
2024	4,904
2025	4,904
2026	2,452
	$ 22,068

For the year ended September 30, 2021, lease expense was $5,209.

7. RISK MANAGEMENT

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

8. CHANGE IN ACCOUNTING PRACTICES

The County has elected to change how the financial statements are reported, from a full accrual basis to a modified cash basis. See Note 1 for details.

This change caused opening Fund Balance and Net Position to be restated as follows:

	Governmental Funds
Fund Balance, Beginning - As Previously Stated	$ 4,380,886
Decrase in Fund Balance due to Change in Accounting Practices	(367,430)
Fund Balance, Beginning - Restated	$ 4,013,456

	Governmental Activities
Net Position, Beginning - As Previously Stated	$ 5,591,534
Decrease in Net Position due to Change in Accounting Practices	(1,578,078)
Net Position, Beginning - Restated	$ 4,013,456

SUPPLEMENTARY INFORMATION

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
General Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 336,175	$ 336,175	$ 361,967	$ 25,792
Intergovernmental	82,193	82,193	94,950	12,757
Payment in Lieu of Taxes	80,000	80,000	111,655	31,655
Charges for Services	7,750	7,750	57,340	49,590
Other Revenues	28,870	28,870	52,506	23,636
Interest Earned	60,575	60,575	32,936	(27,639)
Total Revenues	595,563	595,563	711,354	115,791
Expenditures				
Current:				
Payroll and Benefits	446,831	446,831	367,604	79,227
Travel and Training	13,844	13,844	6,509	7,335
Operation Expense	72,533	72,533	56,065	16,468
Miscellaneous Expense	111,450	156,424	122,551	33,873
Capital Outlay	37,050	37,050	31,287	5,763
Total Expenditures	681,708	726,682	584,016	142,666
Excess (Deficiency) of Revenues Over Expenditures	(86,145)	(131,119)	127,338	258,457
Other Financing Sources (Uses)				
Transfers In	25,000	25,000	27,000	2,000
Total Other Financing Sources	25,000	25,000	27,000	2,000
Net Change in Fund Balances	(61,145)	(106,119)	154,338	260,457
Net Position - Beginning, Previously Stated	61,145	106,119	822,236	716,117
Prior Period Adjustment	-	-	(39,612)	(39,612)
Fund Balances - Beginning, Restated	61,145	106,119	782,624	676,505
Fund Balances - Ending	$ -	$ -	$ 936,962	$ 936,962

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Justice Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 348,568	$ 348,568	$ 341,615	$ (6,953)
Intergovernmental	70,992	70,992	90,914	19,922
Payment in Lieu of Taxes	69,000	69,000	75,188	6,188
Grants and Contributions	11,500	11,500	8,820	(2,680)
Other Revenues	26,300	26,300	28,631	2,331
Total Revenues	526,360	526,360	545,168	18,808
Expenditures				
Current:				
Payroll and Benefits	519,702	519,702	444,385	75,317
Travel and Training	4,765	4,765	2,333	2,432
Operation Expense	22,400	22,400	10,818	11,582
Miscellaneous Expense	48,050	48,050	30,919	17,131
Capital Outlay	30,456	30,456	27,227	3,229
Total Expenditures	625,373	625,373	515,682	109,691
Excess (Deficiency) of Revenues Over Expenditures	(99,013)	(99,013)	29,486	128,499
Other Financing Sources (Uses)				
Transfers In	25,000	25,000	30,000	5,000
Total Other Financing Sources	25,000	25,000	30,000	5,000
Net Change in Fund Balances	(74,013)	(74,013)	59,486	133,499
Net Position - Beginning, Previously Stated	74,013	74,013	261,198	187,185
Prior Period Adjustment	-	-	(37,073)	(37,073)
Fund Balances - Beginning, Restated	74,013	74,013	224,125	150,112
Fund Balances - Ending	$ -	$ -	$ 283,611	$ 283,611

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Road & Bridge
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 1,460,202	$ 1,460,202	$ 1,769,484	$ 309,282
Grants and Contributions	945,200	945,200	902,120	(43,080)
Other Revenues	-	-	3,400	3,400
Total Revenues	2,405,402	2,405,402	2,675,004	269,602
Expenditures				
Current:				
Payroll and Benefits	743,491	743,491	578,504	164,987
Travel and Training	2,500	2,500	993	1,507
Operation Expense	866,228	866,228	903,483	(37,255)
Miscellaneous Expense	76,092	76,092	3,651	72,441
Capital Outlay	670,091	670,091	613,092	56,999
Total Expenditures	2,358,402	2,358,402	2,099,723	258,679
Excess (Deficiency) of Revenues Over Expenditures	47,000	47,000	575,281	528,281
Other Financing Sources (Uses)				
Sale of Assets	-	-	32,799	32,799
Transfers Out	(47,000)	(47,000)	(47,000)	-
Total Other Financing Sources	(47,000)	(47,000)	(14,201)	32,799
Net Change in Fund Balances	-	-	561,080	561,080
Net Position - Beginning, Previously Stated	-	-	1,643,903	1,643,903
Prior Period Adjustment	-	-	(268,491)	(268,491)
Fund Balances - Beginning, Restated	-	-	1,375,412	1,375,412
Fund Balances - Ending	$ -	$ -	$ 1,936,492	$ 1,936,492

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2021

	Budget	Actual	Variance
Clerk/Auditor			
Salaries and Benefits	$ 43,673	$ 38,867	$ 4,806
Operating Expenses	1,350	1,147	203
Capital Outlay	200	-	200
Travel and Training	1,100	1,115	(15)
Misc	300	-	300
	46,623	41,129	5,194
Assessor			
Salaries and Benefits	75,555	73,469	2,086
Operating Expenses	5,400	2,668	2,732
Capital Outlay	4,000	2,216	1,784
Travel and Training	2,800	1,748	1,052
Misc	700	501	199
	88,455	80,602	7,853
Treasurer/Tax Collector			
Salaries and Benefits	80,486	71,751	8,735
Operating Expenses	4,688	(249)	4,937
Capital Outlay	400	-	400
Travel and Training	2,300	1,035	1,265
Misc	5,150	150	5,000
	93,024	72,687	20,337
Commissioners			
Salaries and Benefits	96,440	67,319	29,121
Operating Expenses	50	-	50
Capital Outlay	900	607	293
Travel and Training	2,200	160	2,040
Misc	500	429	71
	100,090	68,515	31,575
Other			
Salaries and Beneftis	33,000	7,200	25,800
Misc	139,024	115,850	23,174
	172,024	123,050	48,974
Courthouse			
Salaries and Benefits	5,760	2,960	2,800
Capital Outlay	30,000	28,464	1,536
Operating Expenses	52,300	46,838	5,462
Misc	1,100	3,092	(1,992)
	89,160	81,354	7,806

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2021
(continued)

	Budget	Actual	Variance
County Agent			
Salaries and Benefits	$ 41,952	$ 33,803	$ 8,149
Travel and Training	1,844	1,073	771
Operating Expenses	3,725	3,485	240
Capital Outlay	100	-	100
	47,621	38,361	9,260
Elections			
Salaries and Benefits	2,000	1,759	241
Travel and Training	550	22	528
Operating Expenses	3,350	1,503	1,847
Misc	100	60	40
	6,000	3,344	2,656
Planning and Zoning			
Salaries and Benefits	55,032	58,249	(3,217)
Travel and Training	1,850	1,356	494
Operating Expenses	1,170	430	740
Capital Outlay	1,100	-	1,100
Misc	1,850	1,319	531
	61,002	61,354	(352)
Coroner			
Salaries and Benefits	12,933	12,227	706
Operating Expenses	500	243	257
Capital Outlay	350	-	350
Travel and Training	1,200	-	1,200
Misc	7,700	1,150	6,550
	22,683	13,620	9,063
Total Expenditures	$ 726,682	$ 584,016	$ 142,666

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2021

	Indigent	District Court	Revaluation	Health	Landfill Fund
Assets					
Cash and Cash Equivalents	$ 109,460	$ 52,129	$ 100,482	$ 73,904	$ 14,498
Total Assets	$ 109,460	$ 52,129	$ 100,482	$ 73,904	$ 14,498
Liabilities					
Interrnal Balance	$ -	$ -	$ -	$ -	$ -
Warrants and Accounts Payable	6,831	4,920	2,725	1,270	432
Total Liabilities	6,831	4,920	2,725	1,270	432
Fund Balances					
Restricted	102,629	47,209	97,757	72,634	14,066
Unrestricted	-	-	-	-	-
Total Fund Balances	102,629	47,209	97,757	72,634	14,066
Total Liabilities and Fund Balances	$ 109,460	$ 52,129	$ 100,482	$ 73,904	$ 14,498

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2021
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Assets					
Cash and Cash Equivalents	$ 411,849	$ 4,403	$ 500	$ 170,360	$ 171,352
Total Assets	$ 411,849	$ 4,403	$ 500	$ 170,360	$ 171,352
Liabilities					
Warrants and Accounts Payable	$ -	$ -	$ -	$ -	$ -
Warrants and Accounts Payable	13,211	-	-	-	3,195
Total Liabilities	13,211	-	-	-	3,195
Fund Balances					
Restricted	398,638	4,403	500	170,360	168,157
Unrestricted	-	-	-	-	-
Total Fund Balances	398,638	4,403	500	170,360	168,157
Total Liabilities and Fund Balances	$ 411,849	$ 4,403	$ 500	$ 170,360	$ 171,352

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2021
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Assets					
Cash and Cash Equivalents	$ 389,993	$ 19,229	$ 1,692	$ 2,252	$ -
Total Assets	$ 389,993	$ 19,229	$ 1,692	$ 2,252	$ -
Liabilities					
Warrants and Accounts Payable	$ -	$ -	$ -	$ -	$ 1,419
Warrants and Accounts Payable	4,520	2,169	-	-	-
Total Liabilities	4,520	2,169	-	-	1,419
Fund Balances					
Restricted	385,473	17,060	1,692	2,252	-
Unrestricted	-	-	-	-	(1,419)
Total Fund Balances	385,473	17,060	1,692	2,252	(1,419)
Total Liabilities, Deferred Inflows, and Fund Balances	$ 389,993	$ 19,229	$ 1,692	$ 2,252	$ -

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2021
(continued)

	Snowmobile	Soldier Water	Waterway	County Fair	Total
Assets					
Cash and Cash Equivalents	$ 19,132	$ 3	$ 28,472	12,727	$ 1,582,437
Total Assets	$ 19,132	$ 3	$ 28,472	$ 12,727	$ 1,582,437
Liabilities					
Internal Balance	$ -	$ -	$ -	$ -	$ 1,419
Warrants and Accounts Payable	-	-	1,600	-	40,873
Total Liabilities	-	-	1,600	-	42,292
Fund Balances					
Restricted	19,132	3	26,872	12,727	$ 1,541,564
Unrestricted	-	-	-	-	(1,419)
Total Fund Balances	19,132	3	26,872	12,727	1,540,145
Total Liabilities, Deferred Inflows, and Fund Balances	$ 19,132	$ 3	$ 28,472	$ 12,727	$ 1,582,437

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Indigent	District Court	Revaluation	Health	Landfill Fund
Revenues					
Property Taxes	$ 27,154	$ 68,096	$ 47,617	$ 3,489	$ 5,309
Intergovernmental	3,905	21,198	6,565	292	813
Payment in Lieu of Taxes	186	481	-	17	-
Grants and Contributions	16,900	1,278	-	-	-
Charges for Services	-	-	-	11,704	-
Other Revenues	3,406	1,524	1,693	-	-
Total Revenues	51,551	92,577	55,875	15,502	6,122
Expenditures					
Current:					
Payroll and Benefits	39,362	33,449	44,295	-	-
Travel and Training	-	-	1,886	-	-
Operation Expense	11,893	7,181	361	-	5,182
Miscellaneous Expense	33,253	3,348	2,291	-	
Capital Outlay	-	45	106	21,729	-
Total Expenditures	84,508	44,023	48,939	21,729	5,182
Excess (Deficiency) of Revenues Over Expenditures	(32,957)	48,554	6,936	(6,227)	940
Other Financing Sources (Uses)					
Sale of Assets	-	6,503	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(57,000)	-	-	-
Total Other Financing Sources	-	(50,497)	-	-	-
Net Change in Fund Balances	(32,957)	(1,943)	6,936	(6,227)	940
Net Position - Beginning, Previously Stated	138,030	53,510	95,131	79,099	13,472
Prior Period Adjustment	(2,444)	(4,358)	(4,310)	(238)	(346)
Fund Balances - Beginning	135,586	49,152	90,821	78,861	13,126
Fund Balances - Ending	$ 102,629	$ 47,209	$ 97,757	$ 72,634	$ 14,066

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2021
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Revenues					
Property Taxes	$ 49,369	$ 17,198	$ -	$ 9,163	$ -
Intergovernmental	6,932	2,619	-	6,069	51,654
Payment in Lieu of Taxes	358	-	-	64	-
Grants and Contributions	-	-	-	-	-
Charges for Services	27,326	-	-	-	-
Other Revenues	8,640	-	-	-	-
Total Revenues	92,625	19,817	-	15,296	51,654
Expenditures					
Current:					
Payroll and Benefits	88,149	-	-	-	54,268
Travel and Training	1,728	-	-	-	347
Operation Expense	3,429	16,440	-	2,800	24
Miscellaneous Expense	23,967	-	-	-	424
Capital Outlay	69,218	-	-	-	-
Total Expenditures	186,491	16,440	-	2,800	55,063
Excess (Deficiency) of Revenues Over Expenditures	(93,866)	3,377	-	12,496	(3,409)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	47,000	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	47,000	-	-	-	-
Net Change in Fund Balances	(46,866)	3,377	-	12,496	(3,409)
Net Position - Beginning, Previously Stated	451,754	2,215	500	158,432	172,477
Prior Period Adjustment	(6,250)	(1,189)	-	(568)	(911)
Fund Balances - Beginning	445,504	1,026	500	157,864	171,566
Fund Balances - Ending	$ 398,638	$ 4,403	$ 500	$ 170,360	$ 168,157

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2021
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Revenues					
Property Taxes	$ 35,933	$ -	$ 4,465	$ 2,031	$ -
Intergovernmental	4,854	-	611	287	-
Payment in Lieu of Taxes	261	-	31	15	-
Grants and Contributions	-	(625)	-	-	-
Charges for Services	18,859	15,570	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	59,907	14,945	5,107	2,333	-
Expenditures					
Current:					
Payroll and Benefits	2,153	-	-	-	-
Travel and Training	14,616	-	-	-	-
Operation Expense	14,275	40,053	5,999	5,201	-
Miscellaneous Expense	6,846	-	-	-	1,419
Capital Outlay	-	-	-	-	-
Total Expenditures	37,890	40,053	5,999	5,201	1,419
Excess (Deficiency) of Revenues Over Expenditures	22,017	(25,108)	(892)	(2,868)	(1,419)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	22,017	(25,108)	(892)	(2,868)	(1,419)
Net Position - Beginning, Previously Stated	362,297	44,686	2,830	5,155	-
Prior Period Adjustment	1,159	(2,518)	(246)	(35)	-
Fund Balances - Beginning	363,456	42,168	2,584	5,120	-
Fund Balances - Ending	$ 385,473	$ 17,060	$ 1,692	$ 2,252	$ (1,419)

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2021
(continued)

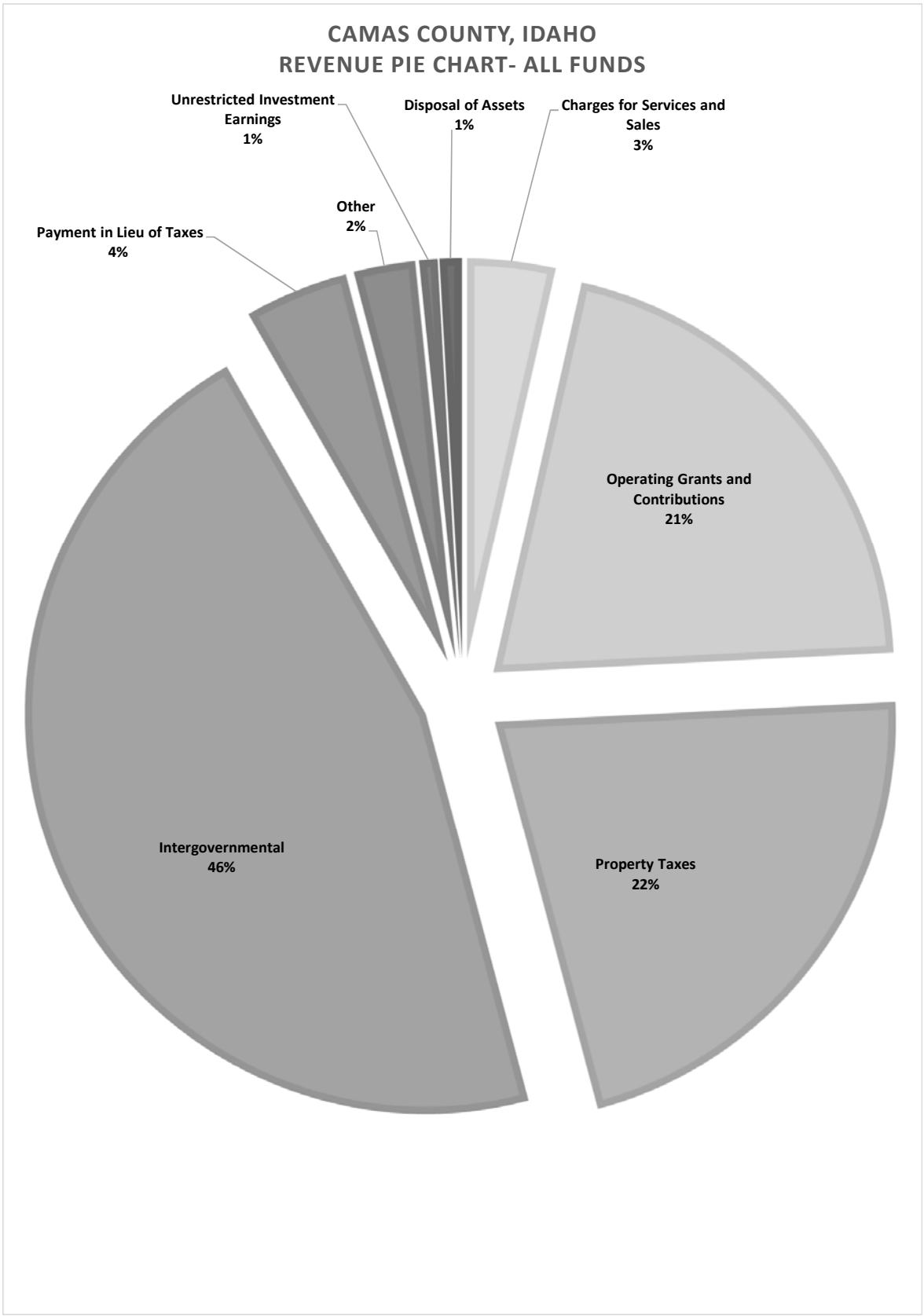
	Snowmobile	Soldier Water	Waterway	County Fair	Total
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 269,824
Intergovernmental	-	-	-	-	105,799
Payment in Lieu of Taxes	-	-	-	-	1,413
Grants and Contributions	-	-	-	-	17,553
Charges for Services	17,056	-	11,385	-	101,900
Other Revenues	-	-	-	11,698	26,961
Total Revenues	17,056	-	11,385	11,698	523,450
Expenditures					
Current:					
Payroll and Benefits	-	-	-	-	261,676
Travel and Training	-	-	-	-	18,577
Operation Expense	42,944	-	1,601	10,821	168,204
Miscellaneous Expense	-	-	-	-	71,548
Capital Outlay	-	-	-	-	91,098
Total Expenditures	42,944	-	1,601	10,821	611,103
Excess (Deficiency) of Revenues Over Expenditures	(25,888)	-	9,784	877	(87,653)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	6,503
Transfers In	-	-	-	-	47,000
Transfers Out	-	-	-	-	(57,000)
Total Other Financing Sources	-	-	-	-	(3,497)
Net Change in Fund Balances	(25,888)	-	9,784	877	(91,150)
Net Position - Beginning, Previously Stated	45,020	3	17,088	11,850	1,653,549
Prior Period Adjustment	-	-	-	-	(22,254)
Fund Balances - Beginning	45,020	3	17,088	11,850	1,631,295
Fund Balances - Ending	$ 19,132	$ 3	$ 26,872	$ 12,727	$ 1,540,145

Camas County, Idaho
Combining Statement of Fiduciary Net Position - Modified Cash Basis - Custodial Funds
September 30, 2021

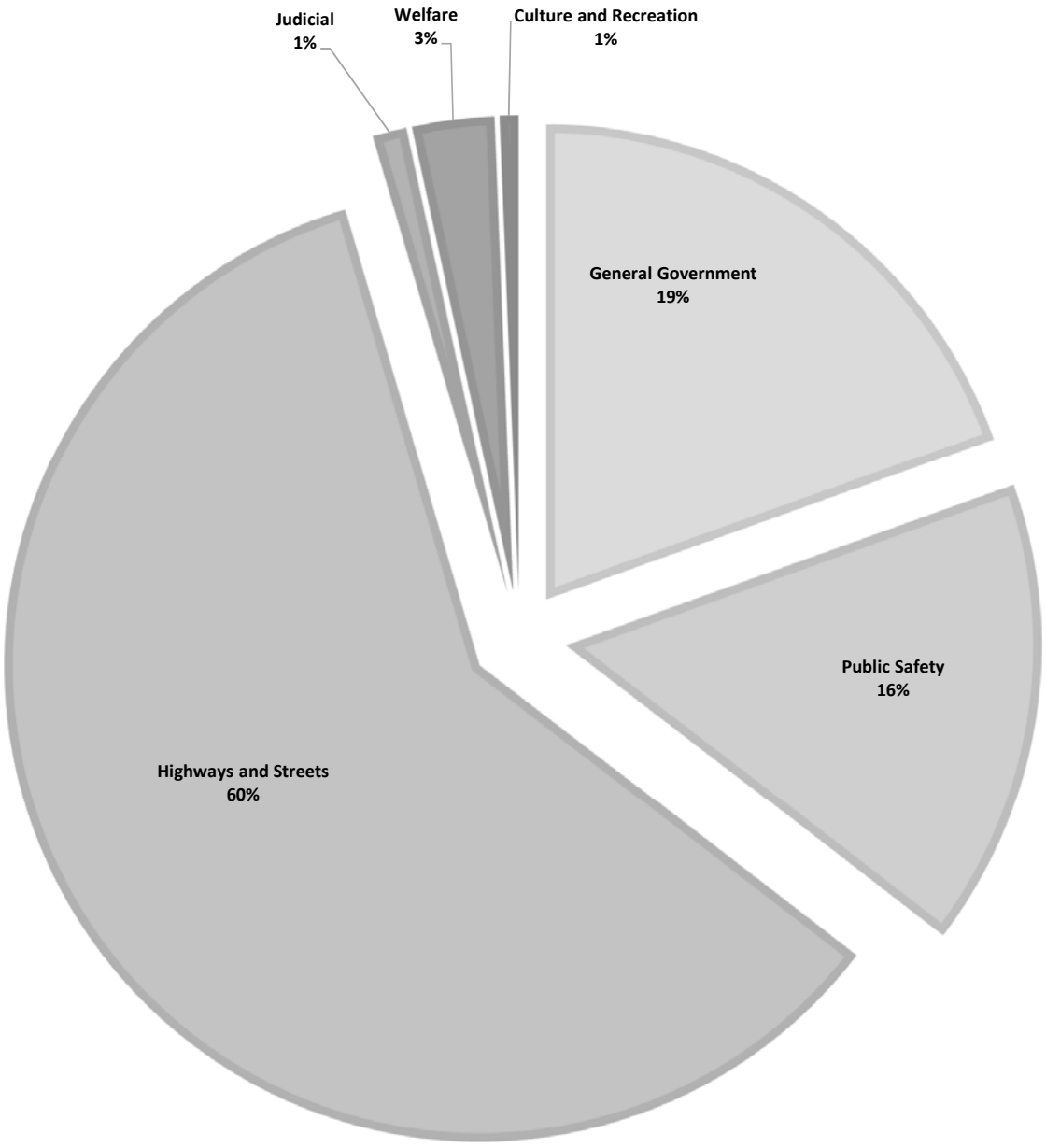
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 205,269	$ 7,393	$ 212,662
Total Assets	$ 205,269	$ 7,393	$ 212,662
Liabilities			
Warrants and Accounts Payable	$ 33,108	$ 5,175	$ 38,283
Total Liabilities	33,108	5,175	38,283
Net Position			
Restricted for:			
Individuals, Organizations, or Other Governments	172,161	2,218	174,379
Total Net Position	$ 172,161	$ 2,218	$ 174,379

Camas County, Idaho
Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2021

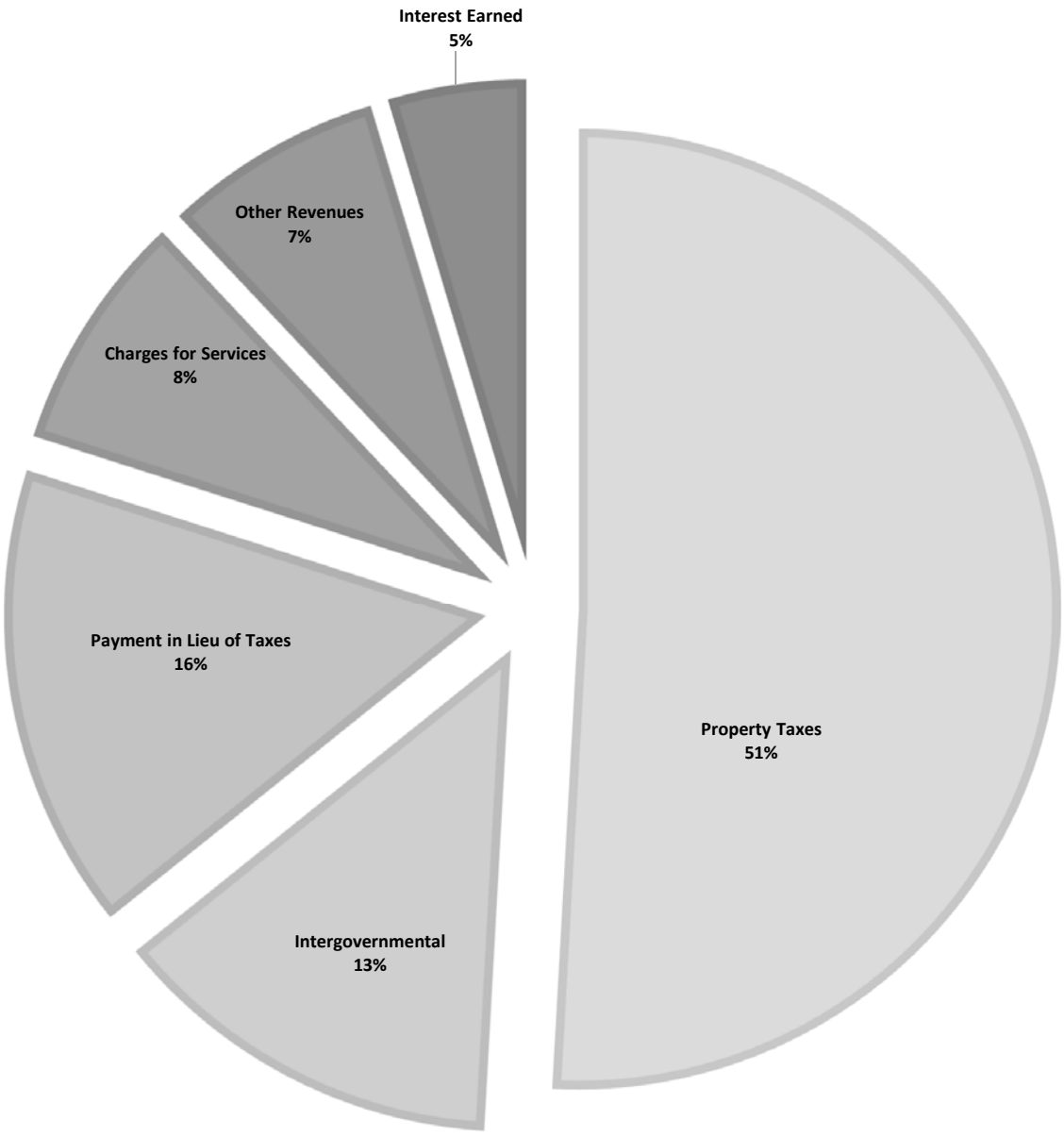
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 419,476	$ -	$ 419,476
Property taxes collected for other governments	-	991,420	991,420
Total Revenues	419,476	991,420	1,410,896
Deductions:			
Fess distributed to other governments	315,578	-	315,578
Taxes distributed to other governments	-	988,247	988,247
Total Expenses	315,578	988,247	1,303,825
Change in Net Position	103,898	3,173	107,071
Net Position - Beginning	68,263	(955)	67,308
Net Position - Ending	$ 172,161	$ 2,218	$ 174,379


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- ALL FUNDS
Unrestricted Investment Earnings 1%
Disposal of Assets 1%
Charges for Services and Sales 3%
Other 2%
Payment in Lieu of Taxes 4%
Operating Grants and Contributions 21%
Intergovernmental 46%
Property Taxes 22%

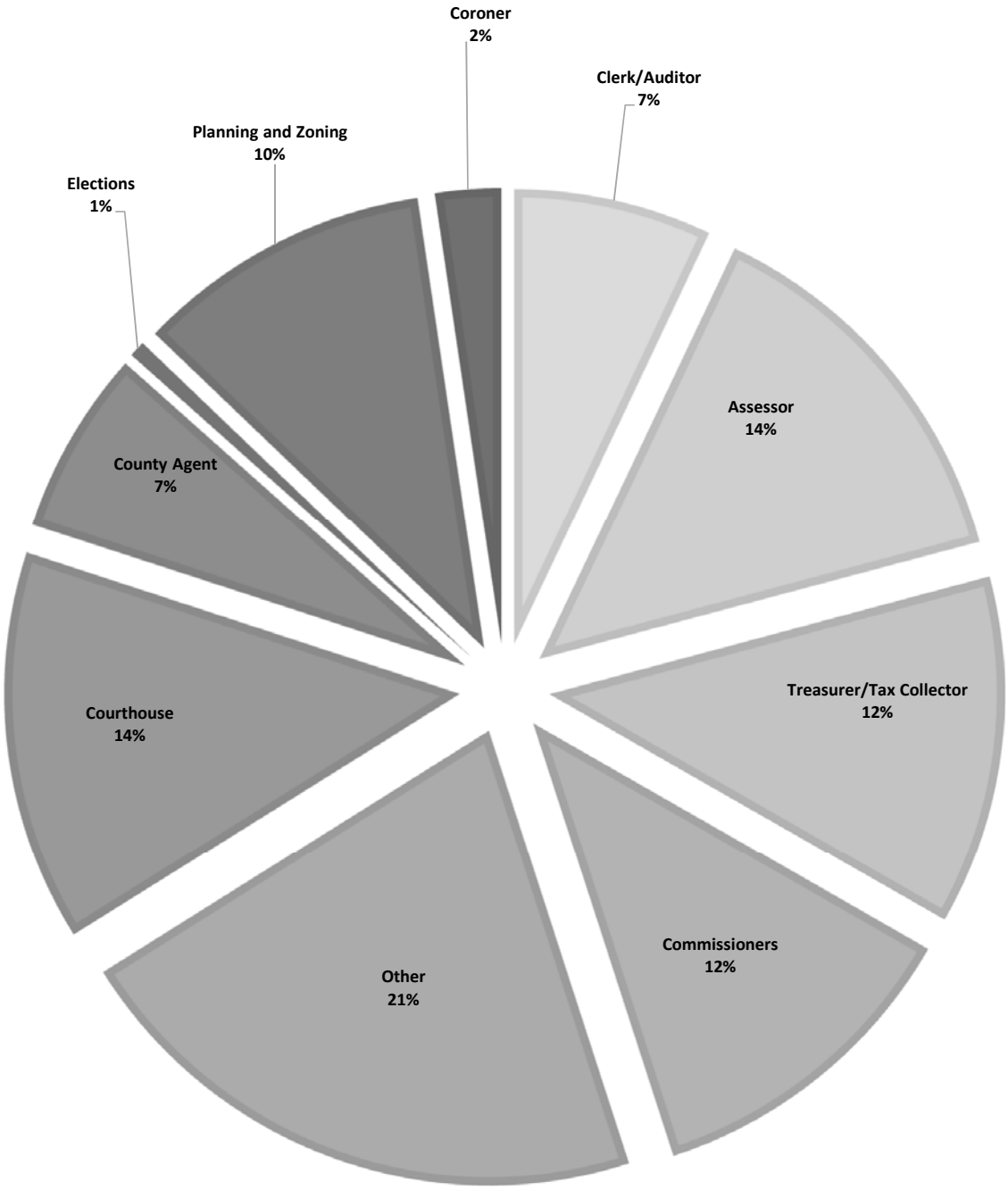
CAMAS COUNTY, IDAHO
EXPENSE PIE CHART- ALL FUNDS

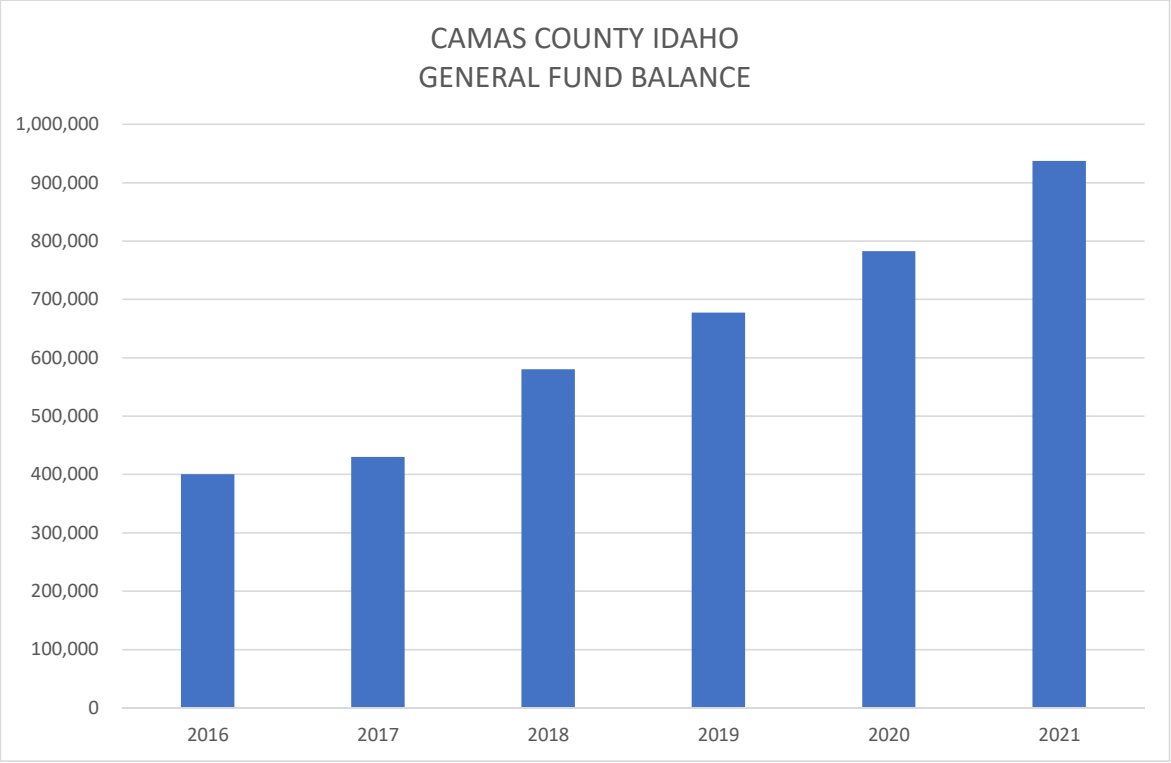


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- GENERAL FUND

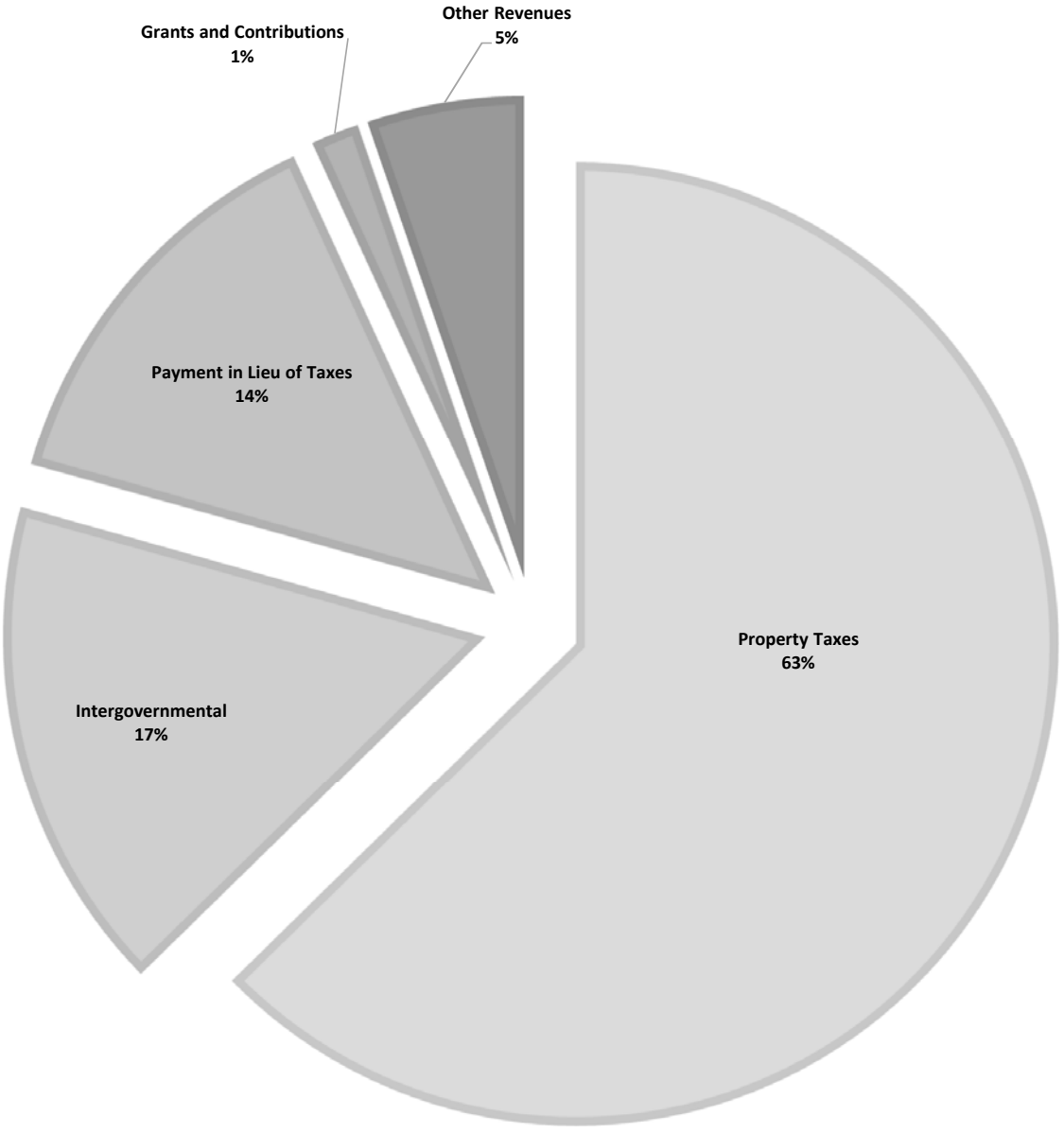


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- GENERAL FUND

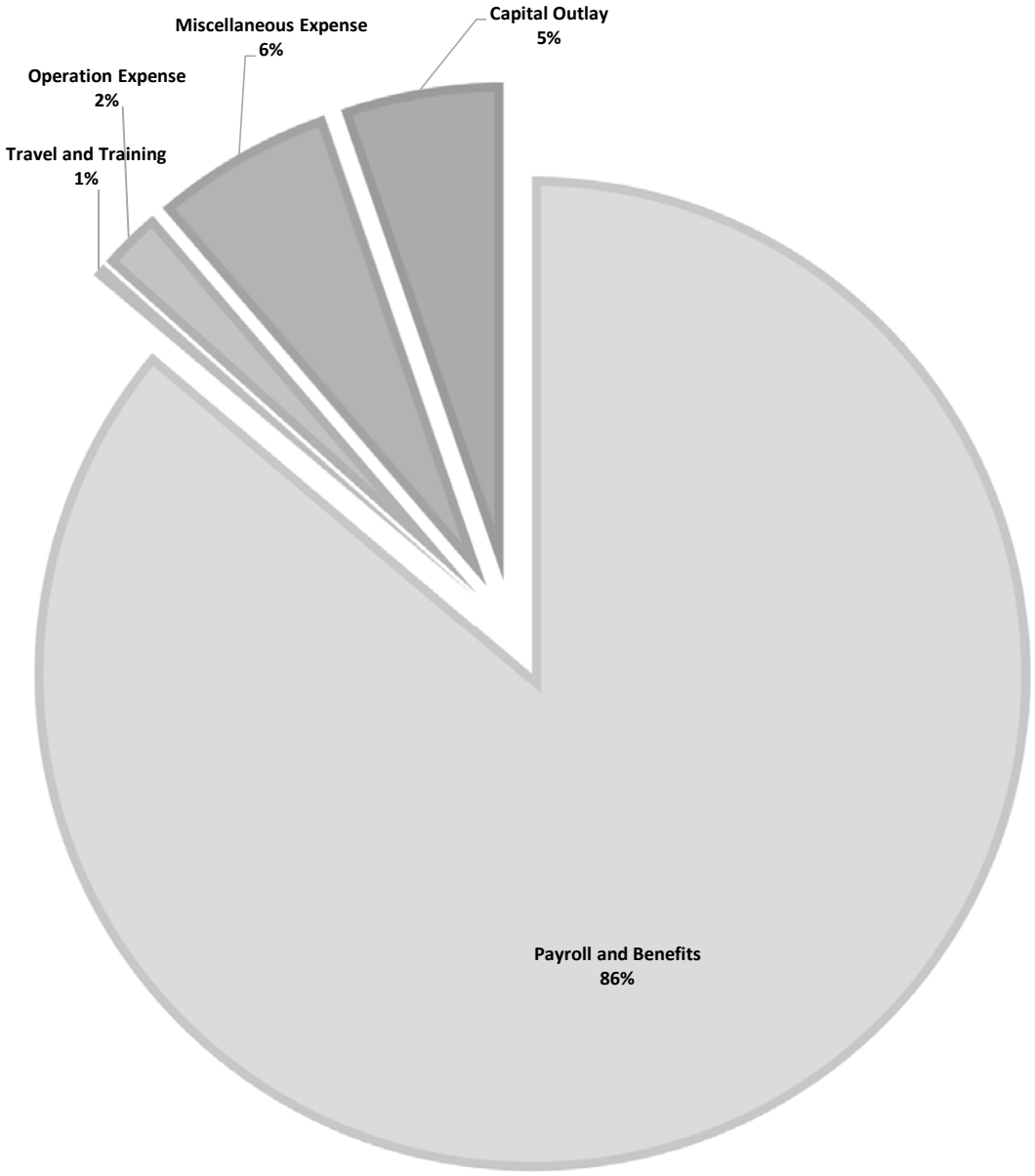


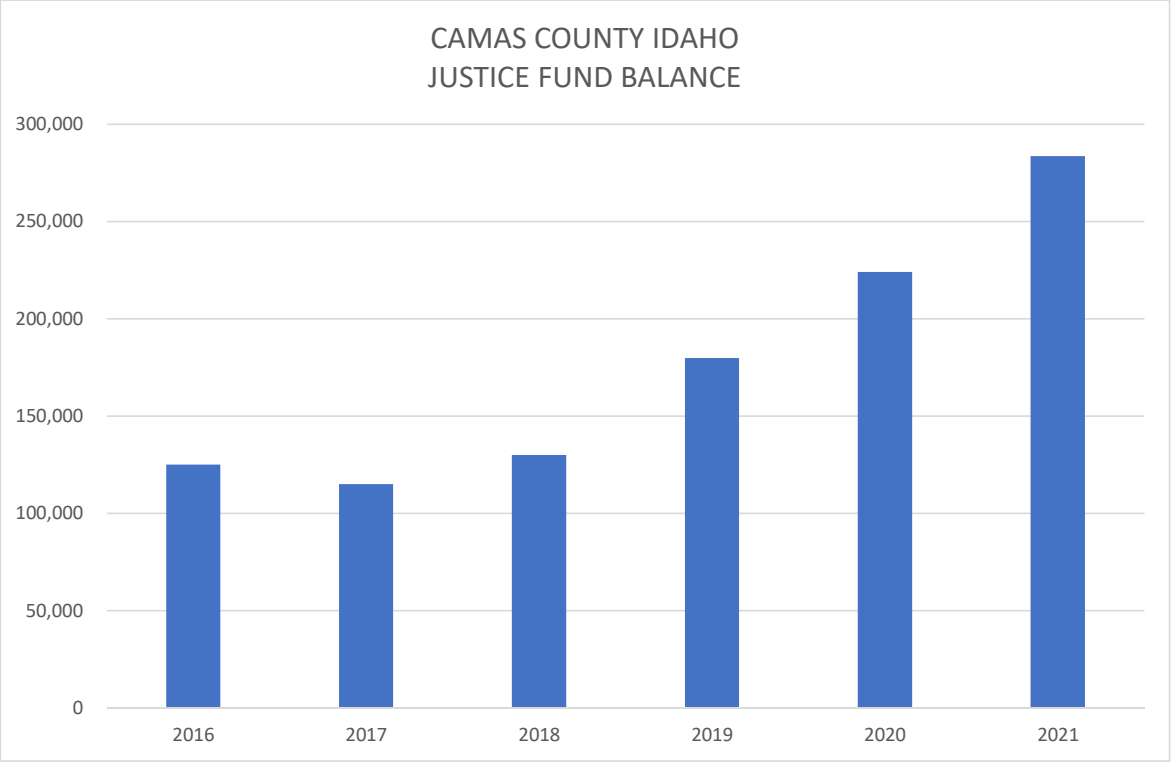

CAMAS COUNTY IDAHO
GENERAL FUND BALANCE
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
2016
2017
2018
2019
2020
2021

CAMAS COUNTY, IDAHO
REVENUE PIE CHART- JUSTICE FUND

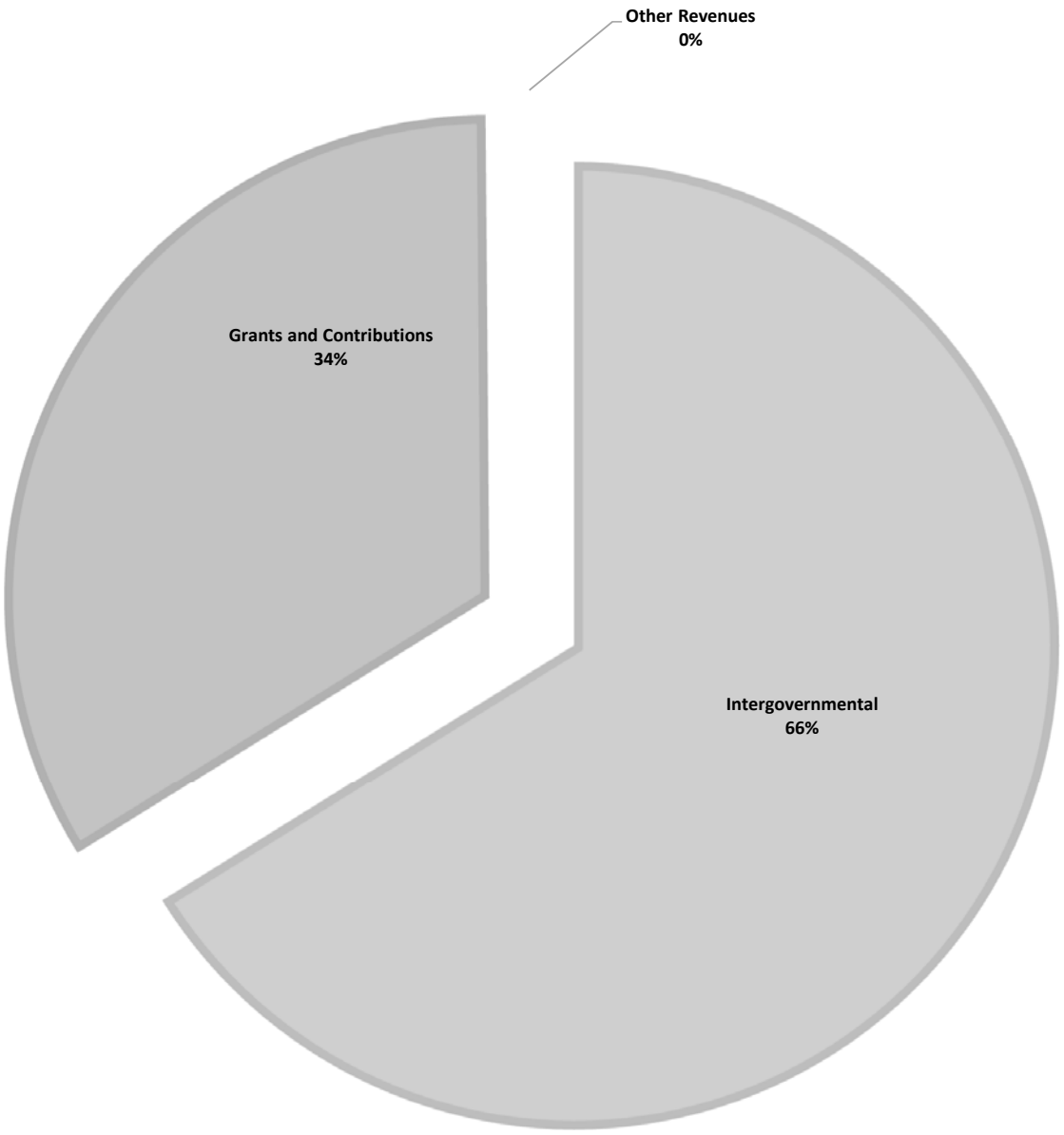


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- JUSTICE FUND

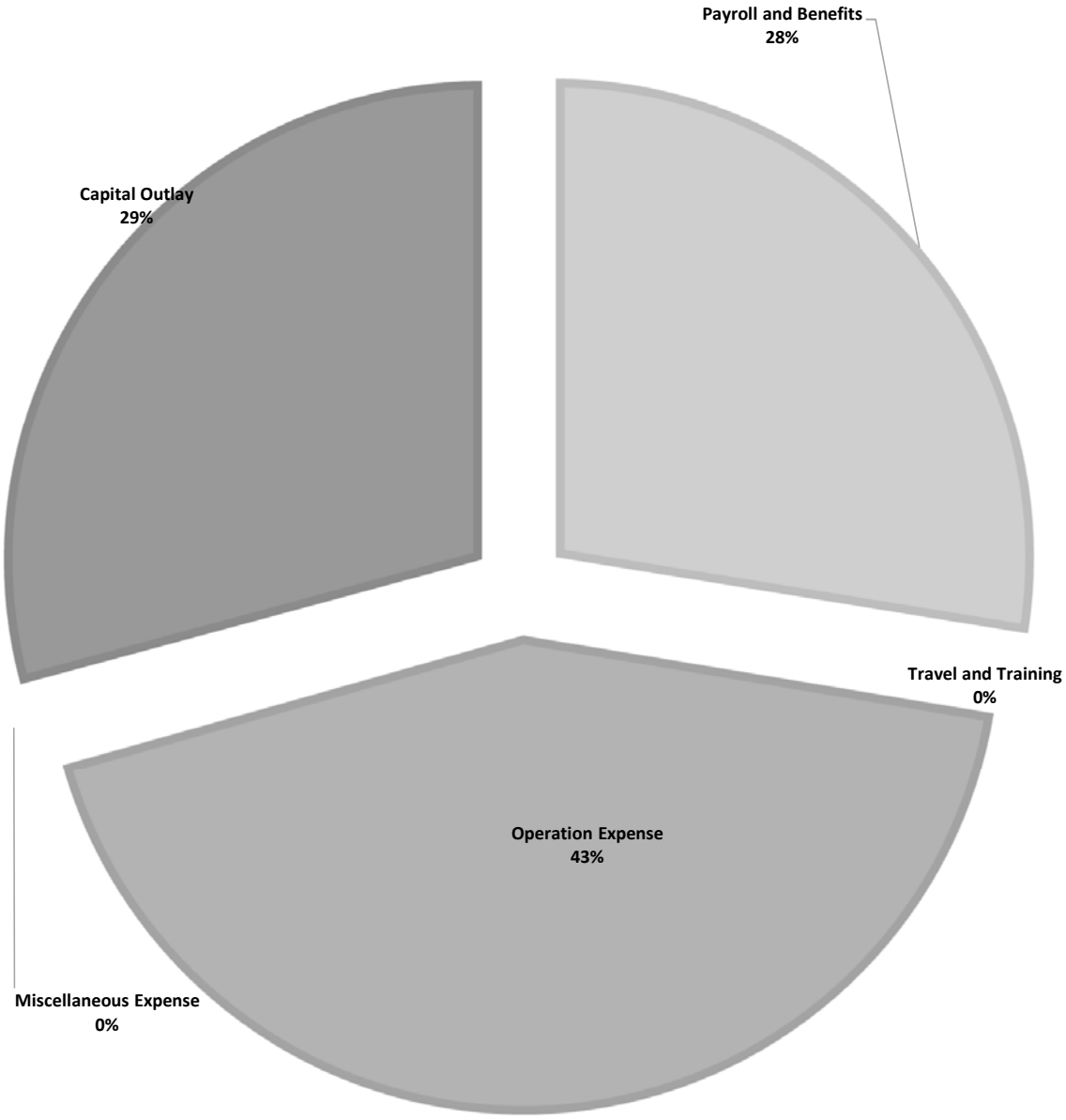


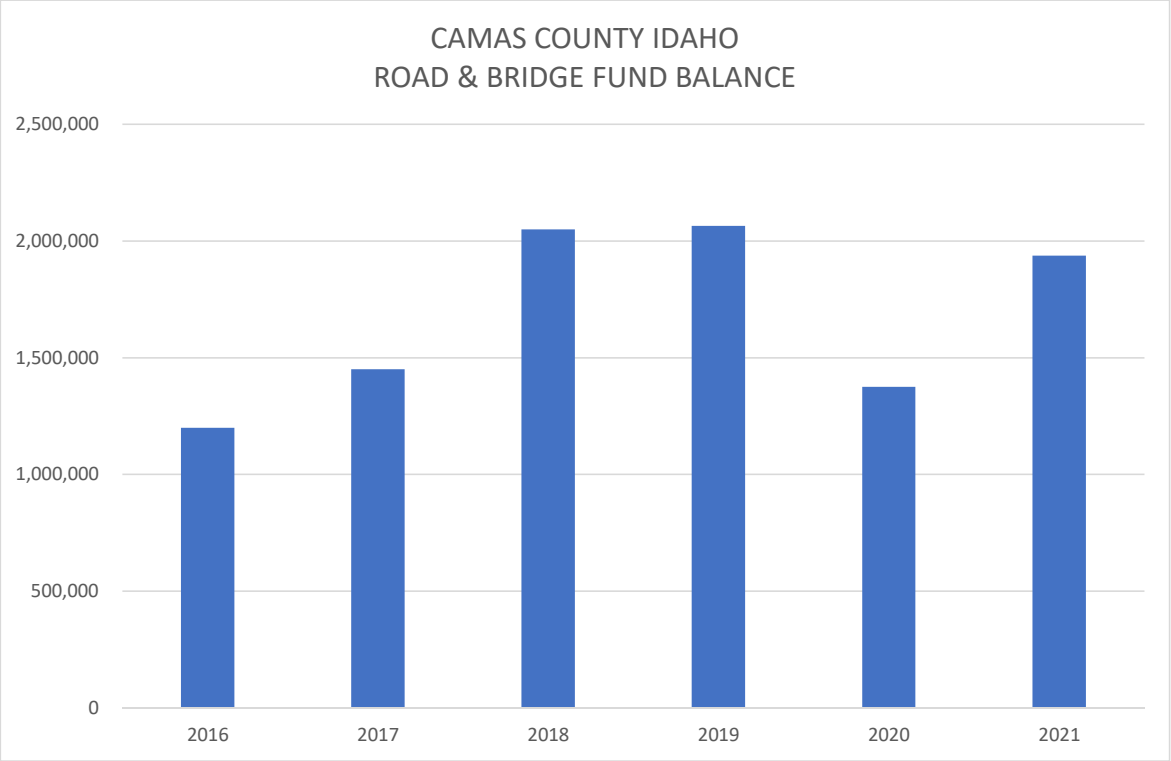

CAMAS COUNTY IDAHO
JUSTICE FUND BALANCE
300,000
250,000
200,000
150,000
100,000
50,000
0
2016
2017
2018
2019
2020
2021

CAMAS COUNTY, IDAHO
REVENUE PIE CHART- ROAD & BRIDGE FUND



CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- ROAD & BRIDGE FUND




CAMAS COUNTY IDAHO
ROAD & BRIDGE FUND BALANCE
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2016
2017
2018
2019
2020
2021

FEDERAL REPORTS

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Phone: 208-459-4649 ◆ FAX: 208-229-0404

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

Board of Commissioners
Camas County
Fairfield, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camas County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Camas County, Idaho's basic financial statements and have issued our report thereon dated August 24, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Camas County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
August 24, 2022