JEFFERSON COUNTY - STATE OF IDAHO
RIGBY, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2021

JEFFERSON COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

TABLE OF CONTENTS

ITEM	PAGE NO.
Independent Auditor's Report	
FINANCIAL SECTION	
Statement of Net Position	1 - 2
Statement of Activities	3 - 4
Balance Sheet - Governmental Funds	5 - 6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	8 - 9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	10
Statement of Net Position - Fiduciary Funds	11
Statement of Changes in Fiduciary Net Position	12
Index to Notes to the Financial Statements	13
Notes to the Financial Statements	14 - 34
REQUIRED SUPPLEMENTARY INFORMATION	
Budget and Actual (With Budget to GAAP Differences) - General Fund	35 - 36
Budget and Actual (With Budget to GAAP Differences) - Road and Bridge	37 - 38
Budget and Actual (With Budget to GAAP Differences) - District Court	39 - 40
Budget and Actual (With Budget to GAAP Differences) - Justice	41 - 42
Budget and Actual (With Budget to GAAP Differences) - Solid Waste	43 - 44
Notes to the Required Supplementary Information	45
Schedule of Employer's Share of Net Pension Liability - Persi - Base Plan	46
Schedule of Employer Contributions - Persi - Base Plan	47
Notes to the Required Supplementary Information - PERSI - Base Plan	48

JEFFERSON COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

TABLE OF CONTENTS

ITEM	PAGE NO.
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Governmental Fund Types - Special Revenue Funds (Nonmajor)	49 - 55
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types - Special Revenue Funds (Nonmajor)	56 - 62
Combining Balance Sheet - Governmental Fund Types - Debt Service Funds (Nonmajor)	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types - Debt Service Funds (Nonmajor)	64
Combining Statement of Net Position - Fiduciary Fund Types - Private Purpose Trust Funds	65 - 68
Combining Statement of Changes in Net Position - Fiduciary Fund Types - Private Purpose Trust Funds	70 - 72
OTHER SUPPLEMENTARY INFORMATION	
Analysis of Expenditures by Fund - Budgetary Basis	73 - 88
Reconciliation of Expenditures - Budgetary Basis to GAAP Basis	89
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards	90 - 91
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Requred by the Uniform Guidance	92 - 93
Schedule of Expenditures of Federal Awards	94
Notes to the Schedule of Expenditures of Federal Awards	95
Schedule of Findings and Questioned Costs	96
Summary Schedule of Prior Audit Findings	97

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Jefferson County - State of Idaho
Rigby, Idaho

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Jefferson County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Jefferson County, Idaho's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and the 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our 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, each major fund and the aggregate remaining fund information of Jefferson County, Idaho, as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that supplementary information, such as management's discussion and analysis and required supplementary information on pages 35 - 48, 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. 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 response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. 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 Jefferson County, Idaho's basic financial statements. The accompanying combining and individual nonmajor 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 were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Analysis of Expenditures by Fund – Budgetary Basis has 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 it.

The Schedule of Expenditures of Federal Awards was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is 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 March 21, 2022, on our consideration of Jefferson County, Idaho's internal control over financial reporting and 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 Jefferson County, Idaho's internal control over financial reporting and compliance.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
March 21, 2022

FINANCIAL SECTION

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

	Governmental Activities	Total
ASSETS		
Cash - County Treasurer	$ 19,278,802	$ 19,278,802
Cash with trustee	-	-
Taxes receivable	121,674	121,674
Receivables	188,098	188,098
Due from other funds	-	-
Due from other governmental agencies	1,832,141	1,832,141
Inventories	-	-
Other assets	-	-
Capital Assets		
Land and improvements not being depreciated	1,846,205	1,846,205
Construction in progress	453,585	453,585
Infrastructure and infrastructure in progress progress	650,439	650,439
Buildings	18,494,064	18,494,064
Equipment and furniture	11,882,223	11,882,223
Equipment and furniture - leased	-	-
Less: accumulated depreciation	(15,173,737)	(15,173,737)
Total Capital Assets	18,152,779	18,152,779
TOTAL ASSETS	39,573,494	39,573,494
DEFERRED OUTFLOWS	$ 2,424,502	$ 2,424,502

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

	Governmental Activities	Total
LIABILITIES		
Accounts payable and accrued expenses	$ 1,078,277	$ 1,078,277
Due to other governmental agencies	2,901,046	2,901,046
Long-term liabilities		
Due within one year		
Bonds, capital leases and contracts	305,000	305,000
Accrued interest	30,581	30,581
Compensated absences	231,297	231,297
Claims and judgments	-	-
Due in more than one year		
Bonds, capital leases and contracts	3,470,000	3,470,000
Accrued interest	-	-
Compensated absences	57,825	57,825
Landfill closure and postclosure costs	68,389	68,389
Net pension liability	(156,364)	(156,364)
TOTAL LIABILITIES	7,986,051	7,986,051
DEFERRED INFLOWS		
Unamortized bond premium	347,764	347,764
Pension	5,002,156	5,002,156
TOTAL DEFERRED INFLOWS	5,349,920	5,349,920
NET POSITION		
Net investment in capital assets	14,278,809	14,278,809
Restricted for:		
Capital projects	-	-
Debt service	-	-
Other projects	-	-
Unrestricted	14,383,216	14,383,216
TOTAL NET POSITION	$ 28,662,025	$ 28,662,025

JEFFERSON 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	$ 5,120,431	$ 2,312,348	$ 313,614	$ 134,524
Public safety	6,653,842	2,236,180	1,880,487	-
Public works	4,612,092	127,187	4,184,650	-
Health, welfare and sanitation	1,280,666	2,506,061	6,800	-
Culture and recreation	496,370	153,367	-	-
Education	78,900	-	-	-
Conservation and economic development	958,938	124,888	-	-
Interest on long-term debt	148,394	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	19,349,633	7,460,031	6,385,551	134,524
TOTAL PRIMARY GOVERNMENT	$ 19,349,633	$ 7,460,031	$ 6,385,551	$ 134,524

General revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Franchise taxes
Public service taxes
Grants and contributions not restricted to specific programs
Investment earnings
Miscellaneous
Pension expense
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

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (2,359,945)	$ -	$ (2,359,945)
(2,537,175)	-	(2,537,175)
(300,255)	-	(300,255)
1,232,195	-	1,232,195
(343,003)	-	(343,003)
(78,900)	-	(78,900)
(834,050)	-	(834,050)
(148,394)	-	(148,394)
(5,369,527)	-	(5,369,527)
(5,369,527)	-	(5,369,527)
3,999,446	-	3,999,446
-	-	-
4,626	-	4,626
994,282	-	994,282
2,219,032	-	2,219,032
(41,001)	-	(41,001)
926,601	-	926,601
(30,962)	-	(30,962)
-	-	-
-	-	-
8,072,024	-	8,072,024
2,702,497	-	2,702,497
25,959,528	-	25,959,528
$ 28,662,025	$ -	$ 28,662,025

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

	General	Road and Bridge	District Court	Justice
ASSETS				
Cash and cash equivalents	$ 3,351,188	$ 837,336	$ 475,538	$ 1,342,164
Cash with trustee	-	-	-	-
Taxes receivable, net	50,201	77	13,521	18,127
Due from other funds	-	-	-	-
Receivable from other governments	494,106	861,676	86,751	321,158
Other receivables	16,933	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	3,912,428	1,699,089	575,810	1,681,449
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 3,912,428	$ 1,699,089	$ 575,810	$ 1,681,449
LIABILITIES				
Warrants payable	$ 206,399	$ 528,783	$ 16,560	$ 197,698
Negative cash	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	206,399	528,783	16,560	197,698
DEFERRED INFLOWS				
Revenue unavailable for use	41,162	77	10,996	14,848
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,170,229	548,254	1,468,903
Unassigned	3,664,867	-	-	-
TOTAL FUND BALANCES	3,664,867	1,170,229	548,254	1,468,903
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 3,912,428	$ 1,699,089	$ 575,810	$ 1,681,449

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

Solid Waste	Other Governmental Funds	Total Governmental Funds
$ 6,415,601	$ 6,856,975	$ 19,278,802
-	-	-
-	39,748	121,674
-	-	-
-	68,450	1,832,141
171,165	-	188,098
-	-	-
-	-	-
6,586,766	6,965,173	21,420,715
-	-	-
$ 6,586,766	$ 6,965,173	$ 21,420,715
$ 31,215	$ 97,622	$ 1,078,277
-	-	-
-	-	-
-	2,901,046	2,901,046
-	-	-
-	-	-
31,215	2,998,668	3,979,323
29,474	32,290	128,847
-	-	-
-	-	-
6,526,077	3,934,215	13,647,678
-	-	3,664,867
6,526,077	3,934,215	17,312,545
$ 6,586,766	$ 6,965,173	$ 21,420,715

THIS PAGE INTENTIONALLY LEFT BLANK

JEFFERSON 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:	$ 17,312,545
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.	18,152,779
Certain other long-term assets 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.	-
The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	-
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements. The unamortized bond premium is reported as a deferred inflow on the Statement of Net Position, but is not included in the fund financial statements.	(218,917)
A net pension liability for the measured portion of the present value of projected benefit payments is reported on the Statement of Net Position, but not in the fund financial statements.	
Deferred outflows associated with the net pension liability.	2,424,502
Deferred inflows associated with the net pension liability.	(5,002,156)
Net pension liability.	156,364
Some liabilities, (such as notes payable, capital lease contracts payable, long-term compensated absences, and bonds payable), are not due and payable in the current period and are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	(4,163,092)
Net position of governmental activities in the Statement of Net Position:	$ 28,662,025

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

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

	General	Road and Bridge	District Court	Justice
REVENUES				
Property taxes	$ 1,767,040	$ -	$ 603,844	$ 54,935
Sales and miscellaneous taxes	901,790	786	-	-
Licenses and permits	1,045,400	-	-	-
Intergovernmental revenues	1,289,292	4,184,650	431,756	2,492,825
Charges for services	1,089,292	127,187	111,602	1,852,206
Fees and fines	-	-	79,564	-
Investment earnings	(41,001)	-	-	-
Miscellaneous	24,987	160,050	15,276	54,046
TOTAL REVENUES	6,076,800	4,472,673	1,242,042	4,454,012
EXPENDITURES				
Current:				
General government	3,442,509	-	1,438,252	-
Public safety	846,401	-	-	5,315,341
Public works	-	3,435,370	-	-
Health, welfare and sanitation	17,536	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic development	452,892	-	-	-
Debt Service:				
Principal	-	184,494	-	-
Interest and other charges	-	5,402	-	-
Capital outlay	291,787	531,768	-	196,764
TOTAL EXPENDITURES	5,051,125	4,157,034	1,438,252	5,512,105
Excess (deficiency) of revenues over expenditures	1,025,675	315,639	(196,210)	(1,058,093)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Other sources	-	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net change in fund balances	1,025,675	315,639	(196,210)	(1,058,093)
Fund Balances, October 1, 2020	2,639,192	854,590	744,464	2,526,996
FUND BALANCES, September 30, 2021	$ 3,664,867	$ 1,170,229	$ 548,254	$ 1,468,903

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

Solid Waste	Other Governmental Funds	Total Governmental Funds
$ -	$ 1,785,539	$ 4,211,358
-	-	902,576
-	530	1,045,930
-	826,331	9,224,854
2,758,889	667,256	6,606,432
-	-	79,564
-	-	(41,001)
-	429,351	683,710
2,758,889	3,709,007	22,713,423
-	636,627	5,517,388
-	332,821	6,494,563
-	871,421	4,306,791
944,487	198,424	1,160,447
-	416,789	416,789
-	78,900	78,900
-	463,002	915,894
-	290,000	474,494
-	179,092	184,494
65,656	10,006	1,095,981
1,010,143	3,477,082	20,645,741
1,748,746	231,925	2,067,682
-	-	-
-	-	-
-	-	-
-	-	-
-	529,092	529,092
(469,092)	(60,000)	(529,092)
(469,092)	469,092	-
1,279,654	701,017	2,067,682
5,246,423	3,233,198	15,244,863
$ 6,526,077	$ 3,934,215	$ 17,312,545

THIS PAGE INTENTIONALLY LEFT BLANK

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

Net change in fund balances - total governmental funds:	$	2,067,682
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 difference between capital outlays and other uses of $1,095,981 and depreciation of $1,194,472 in the current period.		(98,491)
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		-
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. This is the net change in revenue unavailable for use.		(630,331)
Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt 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 repayments exceeded proceeds.		474,494
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:		
Net change in accrued interest not reflected in the governmental funds		1,324
Bond premium amortization		34,776
Net (increase) decrease in landfill closure and postclosure costs		11,775
Net change in pension expense not reflected in the governmental funds		858,080
Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This amount is the net change in the compensated absences.		(16,812)
Change in net position of governmental activities:	$	2,702,497

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

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

	Private Purpose Trust Funds	Custodial Funds
ASSETS		
Cash	$ 1,853,030	$ 487,424
Receivables	-	229,225
TOTAL ASSETS	1,853,030	716,649
LIABILITIES		
Accounts payable and accrued expense	472,155	-
Payable to the State of Idaho	-	-
Payable to taxing districts	-	41,876
Due to other funds	-	-
TOTAL LIABILITIES	472,155	41,876
NET POSITION		
Held in trust for individuals, organizations and other governments	$ 1,380,875	$ 674,773

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

JEFFERSON COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2021

	Private Purpose Trust Funds	Custodial Funds
ADDITIONS		
Taxes	$ -	$ 13,044,643
Licenses and permits	272,516	-
Intergovernmental revenues	63,018	3,257,850
Charges for services	-	107,379
Fines and forfeitures	821,580	84,518
Investment earnings	938	-
Miscellaneous and contributions	23,660,704	2,226,767
TOTAL ADDITIONS	24,818,756	18,721,157
DEDUCTIONS		
Trust remittance	24,877,485	18,369,906
TOTAL DEDUCTIONS	24,877,485	18,369,906
Excess (deficiency) of revenues over expenditures	(58,729)	351,251
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in	-	-
Statutory transfers out	-	-
TOTAL OTHER FINANCIAL SOURCES (USES)	-	-
Excess (deficiency) of revenues over expenditures and other uses	(58,729)	351,251
Net Position, October 1, 2020	1,439,604	323,522
NET POSITION, September 30, 2021	$ 1,380,875	$ 674,773

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

THIS PAGE INTENTIONALLY LEFT BLANK

NOTES TO THE FINANCIAL STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

JEFFERSON 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, Deferred Outflows, Liabilities, Deferred Inflows and Fund Balances/Net Position
   - F. Deferred Outflows/Inflows of Resources
   - G. Budgets and Budgetary Accounting
   - H. Compensated Absences and Post-Employment Benefits
   - I. Revenues and Expenditures/Expenses
   - J. Expenditure/Expense Recognition
   - K. Interfund Activity and Balances
   - L. Use of Estimates
   - M. Pensions

2. Cash and Investments

3. Capital Assets

4. Pension Plan

5. Deferred Compensation Plan

6. Long-Term Debt and Capital Leases

7. Litigation and Contingent Liabilities

8. Closure and Postclosure Care Costs

9. Restricted and Encumbered Fund Balances

10. Related Party Transactions

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

12. Risk Management

13. Expenditure Budget Violations

14. Negative Cash Balances, Deficits and Interfund Receivables/Payables

15. Interfund Transfers

16. Subsequent Events

17. Amended Budget

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Jefferson 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.

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 reporting entity does not include those funds under the direct jurisdiction of other governing boards, elected or appointed, that exercise substantial or total administrative and supervisory authority in their name and are considered to be substantially autonomous from Jefferson County's 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 plus deferred outflows and liabilities plus deferred inflows, with the difference reported as net position. Net position is restricted when constraints placed upon it 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.
- **District Court Fund** – This fund accounts for the operations of the District Court. It is funded by general property tax revenues, grants, sales tax, charges for services, fines, and penalties.
- **Justice Fund** – This fund accounts for all law enforcement activities of the Sheriff's office and jail. It is funded primarily from property tax, prisoner housing and state shared revenues.
- **Solid Waste Fund** - This fund accounts for the operation and maintenance of the County's solid waste disposal and landfill. It is funded primarily from user fees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The remaining governmental 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.

Governmental Fund Types

Governmental funds account for the County's general activities including current expendable financial resources, 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).

Debt Service Funds – The Debt Service Fund is used to service interest and principal payments for the County's general obligation bond. It is funded by transfers from other 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES/ NET POSITION

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

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions. Cash and cash equivalents also consist of pooled investments, long-term investments in bonds and certificates of deposits.

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested as allowed by Idaho Code. State statues authorize the County to invest in certain revenue bonds, general obligation bonds, local improvement County bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

Investments are stated at fair market value determined by quoted market prices. Interest income is recorded in the General fund of the County unless otherwise specified by law.

Receivables

Receivables include accrued amounts for sales taxes and delinquent property taxes, landfill fees, local improvement districts, and 911 fees. Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021 are classified as revenue unavailable for use in the fund statements.

Capital Assets

The County defines a capital asset as an asset with an initial cost of $10,000 or more for equipment, $50,000 or more for land and buildings, and $250,000 or more for infrastructure 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 acquisition value on the date of acquisition. Jefferson County is not required to retroactively implement infrastructure asset reporting and has elected not to do so.

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 and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Issuance costs are expensed.

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 plus deferred outflows and liabilities plus deferred inflows is net position on the government-wide, proprietary fund, and fiduciary fund statements, and fund balance on the governmental fund statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable and Spendable Fund Balances

Fund balance is separated into nonspendable and spendable fund balance. The following is a list of nonspendable and spendable fund balance designations for Jefferson County:

Nonspendable: A fund balance that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted: A fund balance with constraints have been placed on the use of the resources either externally by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: A fund balance which can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commissioners. It cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action it employed to previously commit it.

Assigned: A fund balance that can only be spent for purposes officially delegated by authority (budget) or is constrained by governmental intent, but is not restricted or committed.

Unassigned: A fund balance is not assigned to any specific purpose or is a negative fund balance. The County can use the positive unassigned fund balance for expenditures in the subsequent fiscal year.

F. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time. Deferred outflows associated with the net pension liability are reported on the Statement of Net Position.

The Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. Deferred inflows for revenue unavailable for use are reported only in the governmental funds Balance Sheet. Deferred inflows associated with the net pension liability and the unamortized bond premium are reported on the Statement of Net Position.

G. BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and the Idaho Department of Revenue and Taxation prescribe the budget process and procedures for governmental subdivisions. Jefferson 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 are 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 of accounting. The County does not maintain a formal encumbrance accounting system.

H. 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 $289,122 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.

I. 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. Jefferson 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 and state revenues that are received within 30 days after year-end will be booked as revenue. All other revenues 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.

J. 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 enterprise funds, 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 is incurred for purposes for which restricted, committed, assigned, or unassigned resources are available, the County generally uses restricted resources first, then committed or assigned resources and then unassigned resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity.

Governmental Fund Statements

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

L. 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.

M. PENSIONS

For purposes of measuring the net pension liability and pension expenses, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from the 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

Cash deposits and investments by the County Treasurer (including $64 petty cash) as of September 30, 2021, totaled $21,619,256, of which $6,091,984 represented demand deposits and cash on hand and $15,527,272 represented investments in certificates of deposits, government backed securities and US Treasury notes. Of the total deposits for the County, $19,261,869 was allocated to governmental funds.

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

Deposits

At year end, the carrying amount of the County's deposits in financial institutions and cash on hand was $6,091,984. The bank balance was $5,238,367. The amount not covered by FDIC insurance was $252,283.

Investments

Statutes authorize the County to invest in obligations of the U.S. Treasury and U.S. agencies and repurchase agreements. The fair value of the County's investments at year end was $15,527,272. The amount not covered by SIPC or FDIC insurance was $14,027,272.

2. CASH AND INVESTMENTS (Continued)

Interest Rate Risk
Jefferson County has a formal written investment policy that limits investment maturities to five years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk
The County has a formal written investment policy that addresses credit risk. 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.

Custodial Credit Risk
The County has a formal written investment policy that addresses custodial credit risk by investing amounts that keep the funds within FDIC insurance or government faith and backing. In addition, the credibility of brokers, dealers, and banks are checked and analyzed. The criterion for selection includes registration as a dealer with the Department of Finance and the designation of a bank as a public depository institution as regulated by Idaho Code, Section 67-2739.

Concentration of Credit Risk
The County has a formal written investment policy that addresses concentration of credit risk by requiring that investments be diversified.

At year end, the County had the following investments and maturities:

Investment Type	Fair Value	< 1 year	1-5 years	>5 years	Rating	%
FHLB	$ 990,650	$ -	$ -	$ 990,650	S&P AA+	6.4%
FNMA	1,492,875	-	1,492,875	-	S&P AA+	9.6%
FHLMC	1,134,535	-	1,134,535	-	S&P AA+	7.3%
FFCB	4,970,288	-	4,415,124	555,164	S&P AA+	32.0%
STRIPS	955,080	-	955,080	-	S&P AA+	6.1%
Municipal Bonds	526,634	-	-	526,634	S&P Aa1	3.4%
Mutual Funds	340,568	340,568	-	-	N/A	2.2%
Certificates of Deposit	5,116,642	1,503,189	3,613,453	-	N/A	33.0%
Total Investments	$ 15,527,272	$ 1,843,757	$ 11,611,067	$ 2,072,448		100%

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

Fair value accounting guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value guidance also establishes a fair value hierarchy that requires a government to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Based on the inputs used to determine fair value, a three-level hierarchy is used as follows:

- Level 1: fair value is determined using quoted prices (unadjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.
- Level 2: fair value is determined using inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.
- Level 3: fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

The following table represents the County's investments that are measured or disclosed at fair value on a recurring basis. The County does not have any financial assets that are measured at fair value on a non-recurring basis.

	Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 340,568	$ -	$ -	$ 340,568
Certificates of deposit	-	4,085,770	-	4,085,770
Govermental bond funds	10,070,062	-	-	10,070,062
	$ 10,410,630	$ 4,085,770	$ -	$ 14,496,400

The government bond funds are valued using quoted market prices. The certificates of deposits are investments in traded certificates of deposit, which are reported in concurrent investments, are based on quoted market prices for identical investments in an inactive market or similar investments in markets that are either active or inactive.

3. CAPITAL ASSETS

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

	Balance 10-01-2020	Additions	Deletions	Balance 09-30-2021
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 1,682,861	$ 163,344	$ -	$ 1,846,205
Construction in progress	213,060	240,525	-	453,585
Total capital assets, not being depreciated	1,895,921	403,869	-	2,299,790
Capital assets, being depreciated				
Buildings and improvements	18,494,064	-	-	18,494,064
Infrastructure	650,439	-	-	650,439
Machinery and equipment	10,888,132	994,091	-	11,882,223
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	301,979	-	(301,979)	-
Total capital assets being depreciated	30,334,614	994,091	(301,979)	31,026,726
Less accumulated depreciation for				
Buildings and improvements	(5,376,917)	(478,666)	-	(5,855,583)
Infrastructure	(173,451)	(43,363)	-	(216,814)
Machinery and equipment	(8,428,897)	(672,443)	-	9,101,340)
Total accumulated depreciation	(13,979,265)	(1,194,472)	-	(15,173,737)
Total capital assets, being depreciated, net	16,355,349	(200,381)	(301,979)	15,852,989
Governmental activity, capital assets, net	$ 18,251,270	$ 203,488	$ (301,979)	$ 18,152,779

Depreciation and amortization expense were charged to current function of the primary government as follows:

Governmental activities	Depreciation
General government	$ 430,466
Public safety	215,269
Public works	304,907
Health, welfare and sanitation	123,542
Culture and recreation	77,778
Conservation and economic development	42,510
Total governmental activities	$ 1,194,472

4. PENSION PLAN

Plan Description

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

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 8.81% 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 $882,187 for the year ended June 30, 2021.

4. PENSION PLAN (Continued)

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 .19798416 percent.

For the year ended September 30, 2021, the County recognized pension expense/(revenue) of $30,962. 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	$ 230,380	$ 90,889
Changes in assumptions or other inputs	1,794,855	-
Net difference between projected and actual earnings on pension plan investments	-	4,911,267
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	157,769	-
County contributions subsequent to the measurement date	241,498	-
Total	$ 2,424,502	$ 5,002,156

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $241,498 for the year ended September 30, 2021, will be recognized as a reduction of the net pension liability in the subsequent year.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2020 is 4.8 and 4.6 for the measurement period June 30,2021.

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 June 30:	
2022	$ (700,271)
2023	(631,088)
2024	(551,499)
2025	(1,094,063)
Total	$ (2,976,921)

4. PENSION PLAN (Continued)

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%
Net Cost-of-living adjustments	1.00%

Contributing Members, Service Retirement Members, and Beneficiaries
General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
Teachers – Males Pub-2010 Teacher Tables, increased 12%
Teachers – Females Pub-2010 Teacher Tables, increased 21%
Fire & Police – Males Pub-2010 Safety Tables, increased 21%
Fire & Police – Females Pub-2010 Safety Tables, increased 26%
Disabled Members – Males Pub-2010 Disable Tables, increased 38%
Disabled Members – Females Pub-2010 Disable Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

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

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

4. PENSION PLAN (Continued)

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.

Capital Market Assumptions from Callan 2021

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	(.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		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

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)	$5,435,539	$(156,364)	$(4,740,159)

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 $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed annuity contracts administered by PEBSCO Deferred Compensation Plan Administrator.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

6. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

During the year ending September 30, 2021, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2020	Additions	Reductions	Balance 09-30-2021	Due within one year
Compensated absences	$ 272,310	$ 16,812	$ -	$ 289,122	$ 231,297
Accrued interest payable	31,905	-	1,324	30,581	30,581
Net pension liability	4,595,177	-	4,751,541	(156,364)	-
Equipment note – grader	184,494	-	184,494	-	-
Refunding bonds – 2012B	4,065,000	-	290,000	3,775,000	305,000
Landfill closure costs	80,164	-	11,775	68,389	-
Total governmental activities	$ 9,229,050	$ 16,812	$ 5,239,134	$ 4,006,728	$ 566,828

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

Debt Service Requirements:

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

	Refunding Bond 2012B - Varies	
Year	Principal	Interest
2022	$ 305,000	$ 164,150
2023	320,000	148,900
2024	335,000	132,900
2025	355,000	116,150
2026	370,000	98,400
2027 – 2031	2,090,000	257,400
	$ 3,775,000	$ 917,900

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs.

Total interest incurred and expensed in the government-wide statements was $170,626 and $195,937 in the fund based statements.

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

7. LITIGATION AND CONTINGENT LIABILITIES

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

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 30 years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste.

Jefferson County has two landfill sites: the Mud Lake Landfill, which has ceased accepting waste, and the Circular Butte Landfill, which is currently accepting waste.

Mud Lake Landfill
The Mud Lake Landfill ceased accepting waste and a final cover was placed on the landfill site during 1996. Subsurface monitoring is in place and tests performed since 1997 verify that there are no contamination problems at that site. Monitoring tests are performed every six months.

The surface of the landfill has been accepted as a closed site. The County expects the cost of monitoring to be $4,000 per year with expected termination within 4 years. Monitoring costs are expensed as they are incurred. Total remaining monitoring cost is projected to be $16,000.

8. CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

Circular Butte Landfill

The Circular Butte Landfill was site certified in 1996 and opened for waste placement. The landfill is presently accepting waste from various counties, and has a life expectancy of 65 or more years. The site is a class D approved landfill located in an arid environment with no adjacent development. As each cell is filled, the top cover is placed and seeded as a final cover.

The character of the terrain is favorable to long-term containment and no spread of environmental contamination is anticipated. Test wells are in place to monitor subsurface activity.

Jefferson County reports a portion of closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $68,389 reported as landfill closure and postclosure care liability at September 30, 2021, represents the cumulative amount reported to date based on the use of 33% of the estimated capacity of the Circular Butte Landfill and 5 years of postclosure care monitoring of the Mud Lake Landfill. Jefferson County will recognize the remaining estimated cost of closure and postclosure care of $90,365 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The estimated closure and postclosure costs are reevaluated each year and any adjustment in estimates are reported in the current year.

Jefferson County is not funding the future landfill costs, except through current-year budgets. Interpretation of existing rules and regulations by county officials supports the non-funding approach. The county may, however, find that funding practices may be inadequate or that additional costs of closure and postclosure care may exceed those expected. In addition, changes in applicable laws, technology or interpretations thereof may require increased or additional future charges for landfill use, or from taxation.

9. RESTRICTED AND ENCUMBERED FUND BALANCES

There are no restricted or encumbered fund balances as of September 30, 2021.

10. RELATED PARTY TRANSACTIONS

The County has not been directly involved in material 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

Jefferson County has elected to carry general liability insurance for the year ended September 30, 2021, through ICRMP. The County also established an HRA VEBA (Voluntary Employee Beneficiary Association) for health insurance benefits. This trust is administered by Jefferson County with the claims being administered through Blue Cross. The employee deductible is $2,500, with the County subject to a maximum of $75,000 per employee less the deductible. There is a built in stop loss if claims exceed $74,000 in a month and also an aggregating maximum limit on total claims. During the fiscal year 2020-2021, contributions and reimbursements into the plan totaled $2,161,808, claims, administrative expenses and premium payments totaled $1,976,531 with no reimbursements receivable, leaving a fund balance of $550,223. At September 30, 2021, estimated claims incurred but not reported totaled $131,913.

13. EXPENDITURE BUDGET VIOLATIONS

During the 2020-2021 fiscal year, none of the major funds exceed their expenditure budgets.

14. NEGATIVE CASH BALANCES, DEFICITS AND INTERFUND RECEIVABLES/PAYABLES

There were no funds with negative cash balances as of September 30, 2021.

There were no fund deficits as of September 30, 2021.

There were no interfund receivables or payables as of September 30, 2021.

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2021, consisted of the following:

Transfer from: / Transfer to:	Solid Waste	Revolving Weed	Totals
Weeds	$ -	$ 60,000	$ 60,000
Debt Service	469,092	-	469,092
Total	$ 469,092	$ 60,000	$ 529,092

Transfers are used to (1) move revenues from the fund that statute or budget requires collecting 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.

16. SUBSEQUENT EVENTS

Subsequent events have been considered through the report date of March 21, 2022. There are no known subsequent events that will have a material impact on the operation of the County.

17. AMENDED BUDGET

During the 2020 – 2021 fiscal year the County amended their budget in the sum of $149,366. The major reason for the budget amendment was increased expenditures due to increased revenue and transfer of funds. The budget was amended as follows for the various funds:

	Amended Expenditures
General Fund (annis highway project)	$ 138,752
General Fund (emergency management)	568
General Fund (building & grounds)	10,046
Total Amended Budget Increase	$ 149,366

Revenues for each fund were also decreased by the same amount.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 1,644,056	$ 1,644,056	$ 1,733,695
Sales and miscellaneous taxes	77,843	77,843	647,701
Fees and fines	-	-	-
Licenses and permits	692,030	692,030	1,045,400
Intergovernmental	1,158,649	1,158,649	1,054,322
Charges for services	189,150	189,150	1,089,292
Investment income	100,000	100,000	133,485
Miscellaneous	18,500	18,500	20,030
	3,880,228	3,880,228	5,723,925
EXPENDITURES			
Current:			
General government	3,675,767	3,675,767	3,572,396
Public safety	939,973	939,973	873,939
Public works	-	-	-
Health, welfare and sanitation	21,906	21,906	17,536
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	538,917	538,917	446,256
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	282,400	282,400	140,998
	5,458,963	5,458,963	5,051,125
Excess (deficiency) of revenues over expenditures	(1,578,735)	(1,578,735)	672,800
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	-	-
Proceeds from sale capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(1,578,735)	(1,578,735)	672,800
Fund Balances, Oct. 1 , 2020	2,639,192	2,639,192	2,639,192
FUND BALANCES, SEPT. 30, 2021	$ 1,060,457	$ 1,060,457	$ 3,311,992

	GAAP DIFFERENCES	GAAP BASIS
$	33,345	$ 1,767,040
	254,089	901,790
	-	-
	-	1,045,400
	234,970	1,289,292
	-	1,089,292
	(174,486)	(41,001)
	4,957	24,987
	352,875	6,076,800
	(129,887)	3,442,509
	(27,538)	846,401
	-	-
	-	17,536
	-	-
	-	-
	6,636	452,892
	-	-
	-	-
	150,789	291,787
	-	5,051,125
	352,875	1,025,675
	-	-
	-	-
	-	-
	-	-
	-	-
	352,875	1,025,675
	-	2,639,192
$	352,875	$ 3,664,867

JEFFERSON COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	786
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	5,600,000	5,600,000	4,157,911
Charges for services	-	-	127,187
Investment income	-	-	-
Miscellaneous	180,000	180,000	160,050
	5,780,000	5,780,000	4,445,934
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	6,467,786	6,467,786	3,719,273
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	597,900	597,900	437,761
	7,065,686	7,065,686	4,157,034
Excess (deficiency) of revenues over expenditures	(1,285,686)	(1,285,686)	288,900
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	-	-
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(1,285,686)	(1,285,686)	288,900
Fund Balances, Oct. 1 , 2020	854,590	854,590	854,590
FUND BALANCES, SEPT. 30, 2021	$ (431,096)	$ (431,096)	$ 1,143,490

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	786
-	-
-	-
26,739	4,184,650
-	127,187
-	-
-	160,050
26,739	4,472,673
-	-
-	-
(283,903)	3,435,370
-	-
-	-
-	-
-	-
-	
184,494	184,494
5,402	5,402
94,007	531,768
-	4,157,034
26,739	315,639
-	-
-	-
-	-
-	-
-	-
26,739	315,639
-	854,590
$ 26,739	$ 1,170,229

JEFFERSON COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
DISTRICT COURT
For the year ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ 590,166	$ 590,166	$ 600,250
Sales and miscellaneous taxes	-	-	-
Fees and fines	90,000	90,000	79,564
Licenses and permits	-	-	-
Intergovernmental	700,859	700,859	422,494
Charges for services	64,800	64,800	111,602
Investment income	-	-	-
Miscellaneous	28,000	28,000	15,276
	1,473,825	1,473,825	1,229,186
EXPENDITURES			
Current:			
General government	1,586,104	1,586,104	1,435,355
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	15,000	15,000	2,897
	1,601,104	1,601,104	1,438,252
Excess (deficiency) of revenues over expenditures	(127,279)	(127,279)	(209,066)
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	-	-
Proceeds from sale capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(127,279)	(127,279)	(209,066)
Fund Balances, Oct. 1 , 2020	744,464	744,464	744,464
FUND BALANCES, SEPT. 30, 2021	$ 617,185	$ 617,185	$ 535,398

	GAAP DIFFERENCES	GAAP BASIS
$	3,594	$ 603,844
	-	-
	-	79,564
	-	-
	9,262	431,756
	-	111,602
	-	-
	-	15,276
	12,856	1,242,042
	2,897	1,438,252
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	(2,897)	-
	-	1,438,252
	12,856	(196,210)
	-	-
	-	-
	-	-
	-	-
	-	-
	12,856	(196,210)
	-	744,464
$	12,856	$ 548,254

JEFFERSON COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE
For the year ended September 30, 2021

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	BUDGETARY BASIS
REVENUES			
Property taxes	$ -	$ -	$ 11,431
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	2,395,586	2,395,586	2,342,541
Charges for services	3,016,144	3,016,144	1,837,485
Investment income	-	-	-
Miscellaneous	20,000	20,000	54,046
	5,431,730	5,431,730	4,245,503
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	5,512,074	5,512,074	5,267,928
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	335,500	335,500	244,177
	5,847,574	5,847,574	5,512,105
Excess (deficiency) of revenues over expenditures	(415,844)	(415,844)	(1,266,602)
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	-	-
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(415,844)	(415,844)	(1,266,602)
Fund Balances, Oct. 1 , 2020	2,526,996	2,526,996	2,526,996
FUND BALANCES, SEPT. 30, 2021	$ 2,111,152	$ 2,111,152	$ 1,260,394

GAAP DIFFERENCES	GAAP BASIS
$ 43,504	$ 54,935
-	-
-	-
-	-
150,284	2,492,825
14,721	1,852,206
-	-
-	54,046
208,509	4,454,012
-	-
47,413	5,315,341
-	-
-	-
-	-
-	-
-	-
-	
-	-
-	-
(47,413)	196,764
-	5,512,105
208,509	(1,058,093)
-	-
-	-
-	-
-	-
-	-
208,509	(1,058,093)
-	2,526,996
$ 208,509	$ 1,468,903

JEFFERSON COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the year ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	3,380,000	3,380,000	2,739,477
Investment income	-	-	-
Miscellaneous	-	-	-
	3,380,000	3,380,000	2,739,477
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,005,501	1,005,501	943,967
Culture and recreation	-	-	-
Education	-	-	-
Conservation and economic development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	198,000	198,000	66,176
	1,203,501	1,203,501	1,010,143
Excess (deficiency) of revenues over expenditures	2,176,499	2,176,499	1,729,334
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	-	-
Proceeds from sale of assets	-	-	-
Transfers in	-	-	(469,092)
Transfers out	-	-	-
Total other financing sources (uses)	-	-	(469,092)
Net change in fund balances	2,176,499	2,176,499	1,260,242
Fund Balances, Oct. 1 , 2020	5,246,423	5,246,423	5,246,423
FUND BALANCES, SEPT. 30, 2021	$ 7,422,922	$ 7,422,922	$ 6,506,665

GAAP DIFFERENCES	GAAP BASIS
$ -	$ -
-	-
-	-
-	-
-	-
19,412	2,758,889
-	-
-	-
19,412	2,758,889
-	-
-	-
-	-
520	944,487
-	-
-	-
-	-
-	
-	-
-	-
(520)	65,656
-	1,010,143
19,412	1,748,746
-	-
-	-
469,092	-
(469,092)	(469,092)
-	(469,092)
19,412	1,279,654
-	5,246,423
$ 19,412	$ 6,526,077

JEFFERSON COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2021

1. The legally adopted budget for Jefferson County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.

2. Debt payments are reclassified from general operating expenditures to show principal and interest portions of cash payments.

3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased at year-end with a partial payment budgeted in the current year and an account payable booked to reflect the final payment in the subsequent year's budget.

4. The budget was legally amended for the 2021 fiscal year with increases to expenditures in the following funds: General Fund increased by $149,366

JEFFERSON COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN
Last 10 Fiscal Years*

	PERSI BASE PLAN				
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.1681513%	$ 2,214,279	$ 4,704,965	47.06%	91.38%
2016	0.1626295%	$ 3,296,750	$ 4,732,850	69.66%	87.26%
2017	0.1651309%	$ 2,595,574	$ 5,108,216	50.81%	90.68%
2018	0.1785048%	$ 2,632,977	$ 5,689,846	46.28%	91.69%
2019	0.1936875%	$ 2,210,889	$ 6,512,248	33.95%	93.79%
2020	0.1978861%	$ 4,595,177	$ 7,007,272	65.58%	88.22%
2021	0.1979842%	$ (156,364)	$ 7,318,328	-2.14%	100.36%

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

Data reported is measured as of June 30.

JEFFERSON COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER CONTRIBUTIONS
PERSI - BASE PLAN
Last 10 Fiscal Years*

	PERSI BASE PLAN				
Fiscal Year	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	$ 538,473	$ 538,473	$ -	$ 4,741,557	11.36%
2016	$ 564,023	$ 564,023	$ -	$ 4,965,291	11.36%
2017	$ 597,360	$ 597,360	$ -	$ 5,250,284	11.38%
2018	$ 666,165	$ 666,165	$ -	$ 5,829,449	11.43%
2019	$ 779,727	$ 779,727	$ -	$ 6,746,962	11.56%
2020	$ 858,762	$ 858,762	$ -	$ 7,125,608	12.05%
2021	$ 889,044	$ 889,044	$ -	$ 7,374,784	12.06%

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

Data reported is measured as of September 30.

JEFFERSON COUNTY - STATE OF IDAHO
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	.4 years
Asset valuation method	Fair Market value
Actuarial assumptions:	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* net of investment expenses

THIS PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS (NONMAJOR)
September 30, 2021

	Airport	County Fair	Crime Defense	Health District
ASSETS				
Cash - County Treasurer	$ 188	$ 96,332	$ -	$ 26,498
Taxes receivable	151	3,085	-	2,942
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Other receivables	-	-	-	-
TOTAL ASSETS	339	99,417	-	29,440
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 339	$ 99,417	$ -	$ 29,440
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	124	2,506	-	2,398
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	215	96,911	-	27,042
Unassigned	-	-	-	-
TOTAL FUND BALANCES	215	96,911	-	27,042
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 339	$ 99,417	$ -	$ 29,440

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS (NONMAJOR)
September 30, 2021

	Special Road and Bridge	Consolidated Elections	Indigent	Junior College
ASSETS				
Cash - County Treasurer	$ 76,682	$ 405,739	$ 564,518	$ 22,251
Taxes receivable	15,298	-	1,146	-
Due from other funds	-	-	-	-
Due from other governments	-	24,866	-	14,369
Other receivables	-	-	-	-
TOTAL ASSETS	91,980	430,605	565,664	36,620
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 91,980	$ 430,605	$ 565,664	$ 36,620
LIABILITIES				
Warrants payable	$ 7,239	$ 18,268	$ 7,503	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	7,239	18,268	7,503	-
DEFERRED INFLOWS				
Revenue unavailable for use	12,395	-	934	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	72,346	412,337	557,227	36,620
Unassigned	-	-	-	-
TOTAL FUND BALANCES	72,346	412,337	557,227	36,620
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 91,980	$ 430,605	$ 565,664	$ 36,620

Parks and Recreation	Revaluation	Senior Citizens	Tort Liability	Veteran's Memorial Maintenance	Weeds
$ 326,462	$ 54,007	$ 9,159	$ 77,065	$ 1,159	$ 129,978
-	5,816	-	3,883	95	7,332
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
326,462	59,823	9,159	80,948	1,254	137,310
-	-	-	-	-	-
$ 326,462	$ 59,823	$ 9,159	$ 80,948	$ 1,254	$ 137,310
$ 28,800	$ 7,089	$ -	$ -	$ -	$ 15,365
-	-	-	-	-	-
28,800	7,089	-	-	-	15,365
-	4,723	-	3,166	79	5,965
-	-	-	-	-	-
-	-	-	-	-	-
297,662	48,011	9,159	77,782	1,175	115,980
-	-	-	-	-	-
297,662	48,011	9,159	77,782	1,175	115,980
$ 326,462	$ 59,823	$ 9,159	$ 80,948	$ 1,254	$ 137,310

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS (NONMAJOR)
September 30, 2021

	Special Highway	Waterways	Sheriff's Emergency Communications	Payment in Lieu of Taxes
ASSETS				
Cash - County Treasurer	$ 21	$ 123,449	$ 633,287	$ 1,188,667
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	29,215	-
Other receivables	-	-	-	-
TOTAL ASSETS	21	123,449	662,502	1,188,667
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 21	$ 123,449	$ 662,502	$ 1,188,667
LIABILITIES				
Warrants payable	$ -	$ 2,485	$ 6,534	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	-	2,485	6,534	-
DEFERRED INFLOWS				
Revenue unavailable for use	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	21	120,964	655,968	1,188,667
Unassigned	-	-	-	-
TOTAL FUND BALANCES	21	120,964	655,968	1,188,667
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 21	$ 123,449	$ 662,502	$ 1,188,667

Victim Coordinator Grants	Sheriff's Highway Safety Grant	Jefferson Economic Development	American Rescue Plan (ARPA)	Capital Improvement	Public Defense Grant
$ 988	$ 213	$ 89	$ 2,901,046	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
988	213	89	2,901,046	-	-
-	-	-	-	-	-
$ 988	$ 213	$ 89	$ 2,901,046	$ -	$ -
$ -	$ -	$ -	$ 2,901,046	$ -	$ -
-	-	-	-	-	-
-	-	-	2,901,046	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
988	213	89	-	-	-
-	-	-	-	-	-
988	213	89	-	-	-
$ 988	$ 213	$ 89	$ 2,901,046	$ -	$ -

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS (NONMAJOR)
September 30, 2021

	Interlock Monitoring	Federal Emergency Training	Jump Court Mental Health	Juvenile Drug Court
ASSETS				
Cash - County Treasurer	$ 11,003	$ 1,572	$ 66,403	$ 55,309
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Other receivables	-	-	-	-
TOTAL ASSETS	11,003	1,572	66,403	55,309
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 11,003	$ 1,572	$ 66,403	$ 55,309
LIABILITIES				
Warrants payable	$ -	$ -	$ -	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	11,003	1,572	66,403	55,309
Unassigned	-	-	-	-
TOTAL FUND BALANCES	11,003	1,572	66,403	55,309
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 11,003	$ 1,572	$ 66,403	$ 55,309

Range Improvement	Revolving Weed	Dare Grant	Youth Plate	Totals
$ 5,215	$ 68,319	$ 7,731	$ 3,625	$ 6,856,975
-	-	-	-	39,748
-	-	-	-	-
-	-	-	-	68,450
-	-	-	-	-
5,215	68,319	7,731	3,625	6,965,173
-	-	-	-	-
$ 5,215	$ 68,319	$ 7,731	$ 3,625	$ 6,965,173
$ -	$ 3,214	$ 1,125	$ -	$ 2,998,668
-	-	-	-	-
-	3,214	1,125	-	2,998,668
-	-	-	-	32,290
-	-	-	-	-
-	-	-	-	-
5,215	65,105	6,606	3,625	3,934,215
-	-	-	-	-
5,215	65,105	6,606	3,625	3,934,215
$ 5,215	$ 68,319	$ 7,731	$ 3,625	$ 6,965,173

THIS PAGE INTENTIONALLY LEFT BLANK

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

	Airport	County Fair	Crime Defense Reserve	Health District
REVENUES				
Taxes	$ 6,987	$ 150,115	$ 8,613	$ 129,402
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	17,518
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	(1)	-	-
TOTAL REVENUES	6,987	150,114	8,613	146,920
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	13,128	-
Public works	7,000	-	-	-
Health, welfare and sanitation	-	-	-	136,602
Culture and recreation	-	103,775	-	-
Education	-	-	-	-
Conservation and economic developmen	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	7,000	103,775	13,128	136,602
Excess (deficiency) of revenues over expenditures	(13)	46,339	(4,515)	10,318
OTHER FINANCIAL SOURCES (USES)				
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCIAL SOURCES SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(13)	46,339	(4,515)	10,318
Fund Balances, October 1, 2020	228	50,572	4,515	16,724
FUND BALANCES, September 30, 2021	$ 215	$ 96,911	$ -	$ 27,042

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

	Special Road and Bridge	Consolidated Elections	Indigent	Junior College
REVENUES				
Taxes	$ 699,220	$ -	$ 48,458	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	72,219	23,669	87,821
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	-	84,634	-
TOTAL REVENUES	699,220	72,219	156,761	87,821
EXPENDITURES				
General government	-	93,516	-	-
Public safety	-	-	-	-
Public works	864,421	-	-	-
Health, welfare and sanitation	-	-	61,822	-
Culture and recreation	-	-	-	-
Education	-	-	-	78,900
Conservation and economic developmen	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	864,421	93,516	61,822	78,900
Excess (deficiency) of revenues over expenditures	(165,201)	(21,297)	94,939	8,921
OTHER FINANCIAL SOURCES (USES)				
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCIAL SOURCES SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(165,201)	(21,297)	94,939	8,921
Fund Balances, October 1, 2020	237,547	433,634	462,288	27,699
FUND BALANCES, September 30, 2021	$ 72,346	$ 412,337	$ 557,227	$ 36,620

Parks and Recreation	Revaluation	Senior Citizens	Tort Liability	Veteran's Memorial Maintenance	Weeds
$ -	$ 277,483	$ -	$ 176,537	$ 4,583	$ 292,754
-	-	-	-	-	-
-	-	-	31,748	-	-
153,367	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
273,285	-	-	-	-	1,527
426,652	277,483	-	208,285	4,583	294,281
-	311,119	-	197,733	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
302,428	-	-	-	3,500	-
-	-	-	-	-	-
-	-	-	-	-	410,091
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	10,006
302,428	311,119	-	197,733	3,500	420,097
124,224	(33,636)	-	10,552	1,083	(125,816)
-	-	-	-	-	-
-	-	-	-	-	60,000
-	-	-	-	-	-
-	-	-	-	-	60,000
124,224	(33,636)	-	10,552	1,083	(65,816)
173,438	81,647	9,159	67,230	92	181,796
$ 297,662	$ 48,011	$ 9,159	$ 77,782	$ 1,175	$ 115,980

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

	Special Highway	Waterways	Sheriff's Emergency Communications	Payment in Lieu of Taxes
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	568,889
Charges for services	-	-	383,974	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	32,889	-	-
TOTAL REVENUES	-	32,889	383,974	568,889
EXPENDITURES				
General government	-	-	-	2,068
Public safety	-	-	300,130	-
Public works	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Culture and recreation	-	7,086	-	-
Education	-	-	-	-
Conservation and economic developmen	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	7,086	300,130	2,068
Excess (deficiency) of revenues over expenditures	-	25,803	83,844	566,821
OTHER FINANCIAL SOURCES (USES)				
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCIAL SOURCES SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	25,803	83,844	566,821
Fund Balances, October 1, 2020	21	95,161	572,124	621,846
FUND BALANCES, September 30, 2021	$ 21	$ 120,964	$ 655,968	$ 1,188,667

Victim Coordinator Grant	Sheriff's Highway Safety Grant	Jefferson County Economic Development	Capital Improvement	American Rescue Plan (ARPA)	Public Defense Grant
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	9,054	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	32,361
-	9,054	-	-	-	32,361
-	-	-	-	-	30,323
-	8,841	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,841	-	-	-	30,323
-	213	-	-	-	2,038
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	213	-	-	-	2,038
988	-	89	-	-	(2,038)
$ 988	$ 213	$ 89	$ -	$ -	$ -

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

	Interlock Monitoring	Federal Emergency Training	Jump Court Mental Health	Juvenile Drug Court
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	1,702	3,325
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	1,034	-	-	-
TOTAL REVENUES	1,034	-	1,702	3,325
EXPENDITURES				
General government	-	-	1,868	-
Public safety	996	-	-	-
Public works	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation and economic development	-	-	-	-
Debt service:				
Principle retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	996	-	1,868	-
Excess (deficiency) of revenues over expenditures	38	-	(166)	3,325
OTHER FINANCIAL SOURCES (USES)				
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCIAL SOURCES SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	38	-	(166)	3,325
Fund Balances, October 1, 2020	10,965	1,572	66,569	51,984
FUND BALANCES, September 30, 2021	$ 11,003	$ 1,572	$ 66,403	$ 55,309

Range Improvement	Revolving Weed	Dare Grant	Youth Plate	Totals
$ -	$ -	$ -	$ -	$ 1,785,539
-	-	-	530	530
-	-	6,800	-	826,331
-	124,888	-	-	667,256
-	-	-	-	-
-	-	-	-	-
3,622	-	-	-	429,351
3,622	124,888	6,800	530	3,709,007
-	-	-	-	636,627
-	-	9,701	25	332,821
-	-	-	-	871,421
-	-	-	-	198,424
-	-	-	-	416,789
-	-	-	-	78,900
3,184	49,727	-	-	463,002
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,006
3,184	49,727	9,701	25	3,007,990
438	75,161	(2,901)	505	701,017
-	-	-	-	-
-	-	-	-	60,000
-	(60,000)	-	-	(60,000)
-	(60,000)	-	-	-
438	15,161	(2,901)	505	701,017
4,777	49,944	9,507	3,120	3,233,198
$ 5,215	$ 65,105	$ 6,606	$ 3,625	$ 3,934,215

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR DEBT SERVICE FUNDS
September 30, 2021

	Debt Service Fund	Totals
ASSETS		
Cash - County Treasurer	$ -	$ -
Taxes receivable	-	-
TOTAL ASSETS	$ -	$ -
LIABILITIES		
Warrants payable	$ -	$ -
Due to other funds	-	-
TOTAL LIABILITIES	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Assigned	-	-
Unassigned	-	-
	$ -	$ -

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR DEBT SERVICE
For the Year Ended September 30, 2021

	Debt Service Fund	Totals
REVENUES		
Taxes	$ -	$ -
Licenses and permits	-	-
Intergovernmental revenues	-	-
Investment earnings	-	-
Miscellaneous and contributions	-	-
TOTAL REVENUES	-	-
EXPENDITURES		
General government	-	-
Public safety	-	-
Health, welfare and sanitation	-	-
Public works	-	-
Culture and recreation	-	-
Education	-	-
Conservation and economic developmen	-	-
Debt service:		
Principle retirement	290,000	290,000
Interest and fiscal charges	179,092	179,092
TOTAL EXPENDITURES	469,092	469,092
Excess (deficiency) of revenues over expenditures	(469,092)	(469,092)
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in	469,092	469,092
Statutory transfers out	-	-
TOTAL OTHER FINANCIAL SOURCES (USES)	469,092	469,092
Excess (deficiency) of revenues over expenditures and other uses	-	-
Fund Balances, October 1, 2020	-	-
FUND BALANCES, September 30, 2021	$ -	$ -

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION - FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2021

	Auditor's Trust	Unclaimed Property Trust	Magistrate Odyssey Trust	District Court Trust
ASSETS				
Cash - County Treasurer	$ 74,492	$ 28,965	$ 63,106	$ 60,237
TOTAL ASSETS	$ 74,492	$ 28,965	$ 63,106	$ 60,237
LIABILITIES				
Warrants payable	$ -	$ -	$ 60,828	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	-	-	60,828	-
NET POSITION	74,492	28,965	2,278	60,237
TOTAL LIABILITIES AND NET POSITION	$ 74,492	$ 28,965	$ 63,106	$ 60,237

	Magistrate Court Trust	Medical Insurance Trust	Sheriff's Revolving Trust	Driver's License Trust	Concealed Weapons Trust	Public Administrator Trust
	$ 63,880	446	$ 31,931	$ 24,603	$ 7,864	$ -
	$ 63,880	$ 446	$ 31,931	$ 24,603	$ 7,864	$ -
	$ 2,494	$ -	$ 568	$ 21,123	$ 1,818	$ -
	-	-	-	-	-	-
	2,494	-	568	21,123	1,818	-
	61,386	446	31,363	3,480	6,046	-
	$ 63,880	$ 446	$ 31,931	$ 24,603	$ 7,864	$ -

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF NET POSITION - FIDUCIARY FUND TYPES
PRIVATE PURPOSE TRUST FUNDS
September 30, 2021

	Motor Vehicle Trust	Impact Fees Trust	Building Permit Trust	Tax Deed Property Trust
ASSETS				
Cash - County Treasurer	$ 384,799	$ 734,801	$ 7,062	$ 75
TOTAL ASSETS	$ 384,799	$ 734,801	$ 7,062	$ 75
LIABILITIES				
Warrants payable	$ 379,181	$ -	$ 6,143	$ -
Negative cash	-	-	-	-
TOTAL LIABILITIES	379,181	-	6,143	-
NET POSITION	5,618	734,801	919	75
TOTAL LIABILITIES AND NET POSITION	$ 384,799	$ 734,801	$ 7,062	$ 75

Unapportioned Tax Trust	Sheriff's Accounts Trust	Totals
$ 206,163	$ 164,606	$ 1,853,030
$ 206,163	$ 164,606	$ 1,853,030
$ -	$ -	$ 472,155
-	-	-
-	-	472,155
206,163	164,606	1,380,875
$ 206,163	$ 164,606	$ 1,853,030

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2021

	Auditor's Trust	Unclaimed Property Trust	Magistrate Odyssey Trust	District Court Trust
ADDITIONS				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	677,951	902
Investment earnings	-	-	-	-
Miscellaneous and contributions	-	1,938	(5)	-
TOTAL ADDITIONS	-	1,938	677,946	902
DEDUCTIONS				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	-	621	675,593	-
Transfers out	-	-	-	-
TOTAL DEDUCTIONS	-	621	675,593	-
Excess (deficiency) of additions over deductions	-	1,317	2,353	902
Net Position, October 1, 2020	74,492	27,648	(75)	59,335
NET POSITION, September 30, 2021	$ 74,492	$ 28,965	$ 2,278	$ 60,237

Magistrate Court Trust	Medical Insurance Trust	Sheriff's Revolving Trust	Driver's License Trust	Concealed Weapons Trust	Public Administrator Trust
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	244,999	27,517	-
-	-	-	-	-	-
-	-	-	-	-	-
142,727	-	-	-	-	-
-	-	-	-	-	-
-	-	15,756	-	-	6,307
142,727	-	15,756	244,999	27,517	6,307
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
317,094	-	16,611	244,618	26,589	6,307
-	-	-	-	-	-
317,094	-	16,611	244,618	26,589	6,307
(174,367)	-	(855)	381	928	-
235,753	446	32,218	3,099	5,118	-
$ 61,386	$ 446	$ 31,363	$ 3,480	$ 6,046	$ -

JEFFERSON COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2021

	Motor Vehicle Trust	Impact Fees Trust	Building Permit Trust	Tax Deed Property Trust
ADDITIONS				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	63,018	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous and contributions	5,108,890	123,156	-	-
TOTAL ADDITIONS	5,108,890	123,156	63,018	-
DEDUCTIONS				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Sanitation	-	-	-	-
Education	-	-	-	-
Trust remittance	5,103,342	311	62,049	-
Transfers out	-	-	-	-
TOTAL DEDUCTIONS	5,103,342	311	62,049	-
Excess (deficiency) of additions over deductions	5,548	122,845	969	-
Net Position, October 1, 2020	70	611,956	(50)	75
NET POSITION, September 30, 2021	$ 5,618	$ 734,801	$ 919	$ 75

Unapportioned Tax Trust	Sheriff's Accounts Trust	Totals
$ -	$ -	$ -
-	-	272,516
-	-	63,018
-	-	-
-	-	821,580
938	-	938
18,223,453	181,209	23,660,704
18,224,391	181,209	24,818,756
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
18,256,040	168,310	24,877,485
-	-	-
18,256,040	168,310	24,877,485
(31,649)	12,899	(58,729)
237,812	151,707	1,439,604
$ 206,163	$ 164,606	$ 1,380,875

THIS PAGE INTENTIONALLY LEFT BLANK

OTHER SUPPLEMENTARY INFORMATION

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
Clerk/Auditor			
Salaries	$ 213,315	$ 212,696	$ 619
Travel	3,500	2,137	1,363
Supplies	8,500	5,582	2,918
Utilities	600	600	-
Professional services	1,500	575	925
Repairs and maintenance	2,000	2,062	(62)
Dues & memberships	350	150	200
Postage	-	-	-
Subscriptions	-	-	-
Miscellaneous	1,000	545	455
Capital outlay	2,500	-	2,500
Department totals	233,265	224,347	8,918
Assessor			
Salaries	325,576	324,063	1,513
Travel	4,000	3,443	557
Supplies	5,100	4,377	723
Utilities	-	-	-
Postage	-	-	-
Vehicles	1,500	917	583
Capital outlay	34,000	3,006	30,994
Department totals	370,176	335,806	34,370
Treasurer/Tax Collector			
Salaries	117,019	111,304	5,715
Travel	2,500	904	1,596
Supplies	1,500	1,395	105
Title searches/tax deeding	1,500	980	520
Utilities	-	-	-
Repairs and maintenance	300	-	300
Dues & memberships	300	150	150
Postage	200	238	(38)
Printing	2,750	1,751	999
Subscriptions	3,075	2,263	812
Miscellaneous	1,500	-	1,500
Capital outlay	500	-	500
Department Totals	$ 131,144	$ 118,985	$ 12,159

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Commissioners			
Salaries	$ 118,224	$ 118,224	$ -
Travel	7,500	6,584	916
Supplies	1,000	111	889
Techology	400	-	400
Transcription	500	-	500
Employee recognition	3,000	3,159	(159)
Cloud seeding	5,000	5,000	-
Cell phone	0	-	-
Utilities	0	-	-
Professional services	55,000	7,043	47,957
Contingency account	-	-	-
Dues & memberships	10,000	9,568	432
Publications	5,000	3,545	1,455
Miscellaneous	1,000	26	974
Education	-	-	-
Capital outlay	1,000	750	250
Department Totals	207,624	154,010	53,614
Coroner			
Salaries	10,866	8,891	1,975
Dues & memberships	250	250	-
Miscellaneous	2,880	1,062	1,818
Coroner - laboratory	1,000	968	32
Coroner - autopsies	8,790	7,365	1,425
Coroner - jury & witnesses	120	-	120
Department Totals	23,906	18,536	5,370
Prosecuting Attorney			
Salaries	427,890	381,684	46,206
Personnel benefits	-	-	-
Travel	5,000	2,222	2,778
Supplies	7,500	5,103	2,397
Utilities	1,000	1,377	(377)
Professional services	30,000	30,487	(487)
Repairs and maintenance	2,000	1,567	433
Rent	-	-	-
Dues & memberships	3,000	3,591	(591)
Subscriptions	7,500	4,174	3,326
Postage	200	239	(39)
Miscellaneous	-	-	-
Contract labor	-	-	-
Capital outlay	5,000	-	5,000
	$ 489,090	$ 430,444	$ 58,646

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Public Defender			
Salaries	$ 112,953	$ 112,955	$ (2)
Travel	3,000	2,024	976
Supplies	3,500	1,182	2,318
Professional services	111,500	119,851	(8,351)
Dues and memberships	3,000	2,965	35
Department Totals	233,953	238,977	(5,024)
Building & Grounds			
Salaries	101,774	109,939	(8,165)
Supplies	20,000	21,533	(1,533)
Utilities	76,000	69,084	6,916
Repairs and maintenance	108,000	106,138	1,862
Miscellaneous	2,500	-	2,500
Contract labor	-	-	-
Department Totals	373,274	371,056	10,383
Civil Defense			
Salaries	36,528	36,529	(1)
Personnel benefits	7,155	-	7,155
Travel	5,000	1,293	3,707
Supplies	1,000	972	28
Cell phone	1,200	1,402	(202)
Unfunded grant	60,000	59,578	422
M & A	340,000	340,567	(567)
Planning	5,000	3,154	1,846
Projects	-	-	-
Miscellaneous	-	-	-
Education	-	-	-
Department Totals	455,883	443,495	12,388
County Agent			
Salaries	66,718	61,861	4,857
Travel	11,000	5,441	5,559
Supplies	8,800	8,403	397
Cell phone and internet	2,700	1,791	909
Utilities	-	-	-
Vehicles	7,200	2,392	4,808
Miscellaneous	2,000	2,348	(348)
Capital outlay	22,000	-	22,000
Department Totals	$ 120,418	$ 82,236	$ 38,182

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
Data Processing			
Salaries	137,529	137,508	21
Travel	3,000	1,356	1,644
Supplies	20,000	18,639	1,361
Utilities	4,000	3,550	450
Professional development	6,000	3,932	2,068
Repairs and maintenance	40,000	29,168	10,832
Miscellaneous	271,000	265,177	5,823
Contracts - computer services	83,000	81,597	1,403
Department Totals	$ 564,529	$ 540,927	$ 23,602
Elections			
Salaries	$ 19,501	$ 20,439	$ (938)
Travel	2,000	-	2,000
Supplies	12,000	2,915	9,085
Repairs and maintenance	7,500	11,690	(4,190)
Rent/lease - buildings	-	-	-
Postage	-	-	-
Printing	30,000	15,352	14,648
Publication	3,000	-	3,000
Miscellaneous	3,000	18	2,982
Contracts - labor	35,000	35,498	(498)
Capital outlay	35,000	-	35,000
Department Totals	147,001	85,912	61,089
GIS Mapping			
Salary - deputies	43,898	41,847	2,051
Travel	4,500	372	4,128
Repairs and maintenance	2,000	852	1,148
Software	58,100	39,128	18,972
Miscellaneous	58,500	57,750	750
Contracts - labor	4,200	4,070	130
Capital outlay	6,000	4,516	1,484
Department Totals	$ 177,198	$ 148,535	$ 28,663

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
General			
Personnel benefits	787,619	759,744	27,875
Supplies	6,000	3,590	2,410
Insurance	-	-	-
Utilities	30,000	22,312	7,688
Programs	13,400	7,615	5,785
Professional services	33,000	32,000	1,000
Rent	4,500	976	3,524
Contingency	200,000	118,894	81,106
Postage	45,000	49,316	(4,316)
Repairs and maintenance	1,000	681	319
Miscellaneous	72,800	65,019	7,781
Contracts	225,584	225,557	27
Capital outlay	25,000	171,845	(146,845)
Department Totals	$ 1,443,903	$ 1,457,549	$ (13,646)
Planning and Zoning			
Salaries	$ 325,999	$ 305,434	$ 20,565
Travel	7,000	2,272	4,728
Supplies	6,000	4,315	1,685
Utilities	-	-	-
Vehicles	5,000	4,855	145
Program fees/map editing	10,000	5,966	4,034
Dues & memberships	2,500	581	1,919
Postage	-	-	-
Printing	5,000	2,858	2,142
Publications	8,500	4,122	4,378
Repairs and maintenance	4,500	2,229	2,271
Miscellaneous	13,500	5,697	7,803
Education	12,500	962	11,538
Professional services	25,000	12,479	12,521
Contracts - Other	15,000	12,250	2,750
Capital outlay	45,000	35,536	9,464
Department Totals	485,499	399,556	85,943
Veterans Service Officer			
Salaries	-	-	-
Travel	1,000	13	987
Supplies	700	741	(41)
Utilities	-	-	-
Capital outlay	400	-	400
Department Totals	2,100	754	1,346
TOTAL CURRENT EXPENSE	$ 5,458,963	$ 5,051,125	$ 416,003

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	$ 1,029,544	$ 1,020,975	$ 8,569
Personnel benefits	472,442	463,012	9,430
Travel	3,000	346	2,654
Supplies	145,000	148,756	(3,756)
Cloud seeding	-	-	-
Utilities	41,000	38,697	2,303
Vehicles	375,000	372,795	2,205
Dues & memberships	1,200	598	602
Professional services	25,000	24,751	249
Repairs and maintenance	302,000	194,597	107,403
Rent	25,000	3,483	21,517
Advertising	-	-	-
Printing	-	-	-
Publications	1,500	850	650
Software	5,000	5,706	(706)
Miscellaneous	607,000	521,235	85,765
Drug testing	2,600	1,385	1,215
Uniforms	9,000	6,714	2,286
Education	4,000	-	4,000
Crushed rock / gravel	5,000	-	5,000
Road oil	3,300,000	787,107	2,512,893
Signs	2,000	2,073	(73)
Paint	20,000	28,579	(8,579)
Culverts	3,000	1,792	1,208
Other construction material	5,000	4,643	357
Impact fees	80,000	86,293	(6,293)
Dry cleaning and laundry	4,500	4,886	(386)
Capital outlay	597,900	437,761	160,139
Total Road and Bridge	$ 7,065,686	$ 4,157,034	$ 2,908,652
AIRPORT			
Rigby Airport	$ 3,500	$ 3,500	$ -
Mud Lake Airport	3,500	3,500	-
Miscellaneous expense	-	-	-
Total Airport	$ 7,000	$ 7,000	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
District Court			
Salaries	$ 238,774	$ 226,439	$ 12,335
Personnel benefits	112,198	122,207	(10,009)
Travel	2,500	-	2,500
Supplies	6,000	3,738	2,262
Uniforms	-	-	-
Bi-electric monitoring	-	-	-
Background check	-	-	-
Informal probation	-	-	-
Cell phone	1,000	720	280
Lottery money - juvenile	-	-	-
Utilities	3,500	3,534	(34)
Vehicles	-	-	-
Professional services	29,000	19,834	9,166
Repairs and maintenance	3,400	4,050	(650)
Rent/lease - buildings	-	-	-
Dues & memberships	250	200	50
Law library	1,500	1,009	491
Postage	-	-	-
Printing	300	22	278
Adult alcohol education	-	-	-
Juvenile tobacco education	-	-	-
Transcripts	2,500	1,298	1,202
5C Detention Center	531,264	531,264	-
Tri-County	-	-	-
Miscellaneous	12,750	7,462	5,288
Jury - witness fees	15,000	3,296	11,704
District judge cost sharing	27,102	27,102	-
Court administration	33,074	22,158	10,916
Drug testing	-	-	-
Capital outlay	5,000	1,612	3,388
Total District Court	$ 1,025,112	$ 975,945	$ 49,167

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT (Continued)			
Probation			
Salaries	$ 364,175	$ 318,110	$ 46,065
Personnel benefits	142,667	121,921	20,746
Travel	6,000	1,030	4,970
Supplies	9,000	4,619	4,381
Uniforms	3,000	-	3,000
Bi-electric monitoring	2,000	83	1,917
Cell phone	5,500	3,991	1,509
Lottery money - juvenile	-	-	-
Miscellaneous	2,200	1,738	462
Utilities	-	-	-
Vehicles	3,000	-	3,000
Professional services	1,000	-	1,000
Repairs and maintenance	1,350	-	1,350
Rent/lease - buildings	-	-	-
Dues & memberships	500	185	315
Postage	-	-	-
Printing	600	26	574
Adult alcohol education	3,000	873	2,127
Juvenile tobacco education	3,000	473	2,527
Drug court manager	-	-	-
Drug testing	19,000	7,973	11,027
Tri-County	-	-	-
Capital outlay	10,000	1,285	8,715
Total Probation	575,992	462,307	113,685
Total District Court Fund	$ 1,601,104	$ 1,438,252	$ 162,852
COUNTY FAIR			
Salaries	$ 2,060	$ 2,060	$ -
Personnel benefits	400	350	50
Weed control	-	-	-
Repairs and maintenance	146,865	46,865	100,000
Miscellaneous	45,320	45,320	-
County Fair Grants	-	-	-
Eastern Idaho State Fair	6,180	6,180	-
Capital outlay	3,000	3,000	-
Total County Fair	$ 203,825	$ 103,775	$ 100,050

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
General			
Reserve Emergency	$ -	$ -	$ -
Department total	-	-	-
Sheriff			
Salaries	1,854,478	1,846,993	7,485
Personnel benefits	733,976	729,596	4,380
Travel	3,500	627	2,873
Supplies	40,000	37,820	2,180
Utilities	134,000	141,736	(7,736)
Vehicles	129,500	120,942	8,558
Professional services	-	-	-
Repairs and maintenance	20,000	4,718	15,282
Vehicles towed as evidence	1,000	225	775
Dues and memberships	12,200	10,561	1,639
Photography	700	-	700
Postage	200	385	(185)
Publications	300	-	300
Search and rescue	700	35	665
Investigation	2,000	1,176	824
Uniforms	35,000	29,658	5,342
Education	83,100	63,002	20,098
Contracts	-	-	-
Capital outlay	275,500	232,458	43,042
Department total	3,326,154	3,219,932	106,222
Jail			
Salaries	1,275,859	1,235,409	40,450
Personnel benefits	538,961	520,751	18,210
Jail - janitorial	0	0	-
Jail - food	290,000	226,069	63,931
Jail - clothing	-	-	-
Jail - medical, hosptials, etc.	260,100	225,212	34,888
Jail - repairs	45,000	30,178	14,822
Jail - supplies	45,000	42,789	2,211
Jail - exercise facility	-	-	-
Prisoner - housing	1,500	-	1,500
Prisoner extradition	5,000	46	4,954
Capital outlay	60,000	11,719	48,281
Department total	2,521,420	2,292,173	229,247
Total Justice Fund	$ 5,847,574	$ 5,512,105	$ 335,469

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CRIME DEFENSE RESERVE			
Professional services	$ 11,487	$ 13,128	$ (1,641)
Total Crime Defense Reserve	$ 11,487	$ 13,128	$ (1,641)
HEALTH DISTRICT			
Supplies	$ -	$ -	$ -
Miscellaneous expenses	136,602	136,602	-
Total Health District	$ 136,602	$ 136,602	$ -
SPECIAL ROAD AND BRIDGE			
Crushed rock and gravel	$ 250,000	$ 238,302	$ 11,698
Grant	-	-	-
Right of way/Spraying	-	-	-
Road oil	350,000	447,404	(97,404)
Signs	55,000	56,427	(1,427)
Culverts	20,000	5,617	14,383
Other construction materials	80,000	62,356	17,644
Capital outlay	120,000	54,315	65,685
Total Special Road and Bridge	$ 875,000	$ 864,421	$ 10,579
CONSOLIDATED ELECTIONS			
Salaries	$ 75,648	$ 43,100	$ 32,548
Personnel benefits	35,204	28,322	6,882
Travel	2,500	91	2,409
Supplies	10,000	5,117	4,883
Repairs and maintenance	10,000	6,530	3,470
Contracts	20,000	4,166	15,834
Capital outlay	70,000	6,190	63,810
Total Consolidated Elections	$ 223,352	$ 93,516	$ 129,836

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT AID			
Salaries	$ 14,000	$ 13,395	$ 605
Personnel benefits	8,802	8,758	44
Travel	2,000	-	2,000
Supplies	500	100	400
Jail - medical	-	-	-
Miscellaneous	1,000	-	1,000
Medical	125,000	6,859	118,141
Professional services	33,000	12,026	20,974
Cat Fund reimbursements	75,000	14,290	60,710
Non-medical	18,000	6,394	11,606
Public defender	-	-	-
Total Indigent Aid	$ 277,302	$ 61,822	$ 215,480
JUNIOR COLLEGE TUITION			
Miscellaneous	$ -	$ -	$ -
Education	120,000	78,900	41,100
Total Junior College Trust	$ 120,000	$ 78,900	$ 41,100
PARKS AND RECREATION			
Salaries	$ 99,247	$ 82,595	$ 16,652
Personnel benefits	16,767	20,227	(3,460)
Cell phones	1,600	1,945	(345)
Weed control	3,000	2,546	454
Supplies	9,000	11,588	(2,588)
Utilities	10,850	14,243	(3,393)
Professional contracts	3,600	3,349	251
Repairs and maintenance	55,400	57,827	(2,427)
Miscellaneous	92,000	83,404	8,596
Park development	80,000	-	80,000
Signs	1,000	770	230
Special events	24,000	23,934	66
Capital outlay	12,000	-	12,000
Total Parks and Recreation	$ 408,464	$ 302,428	$ 106,036
SENIOR CITIZEN			
Vehicles	$ -	$ -	$ -
Rent / lease - buildings	-	-	-
Total Senior Citizen	$ -	$ -	$ -

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Salaries	$ 204,810	$ 192,415	$ 12,395
Personnel benefits	79,132	78,039	1,093
Travel	10,000	9,214	786
Supplies	6,000	3,076	2,924
Vehicles	3,500	1,752	1,748
Cell phones	1,700	1,627	73
Miscellaneous	3,000	706	2,294
Contracts	20,000	20,290	(290)
Capital Outlay	5,000	4,000	1,000
Total Revaluation	$ 333,142	$ 311,119	$ 22,023
SOLID WASTE			
Salaries	$ 436,105	$ 409,114	$ 26,991
Personnel benefits	176,396	186,402	(10,006)
Grants	-	-	-
Travel	3,000	882	2,118
Weed control	-	-	-
Supplies	47,000	50,988	(3,988)
Utilities	26,000	19,992	6,008
Vehicles	120,000	128,893	(8,893)
Professional services	50,000	59,968	(9,968)
Landfill development	50,000	15,340	34,660
Repairs and maintenance	55,000	45,491	9,509
Contracts	2,000	78	1,922
Rent/lease - heavy equipment	20,000	6,800	13,200
Dues and licenses	5,000	2,704	2,296
Miscellaneous	6,000	7,177	(1,177)
Dry cleaning & laundry	3,000	1,973	1,027
Fence & sign maintenance	3,000	-	3,000
Tire disposal	3,000	8,165	(5,165)
Capital outlay	198,000	66,176	131,824
Total Solid Waste	$ 1,203,501	$ 1,010,143	$ 193,358
TORT LIABILITY			
Miscellaneous	$ -	$ -	$ -
Tort - deductibles	-	-	-
Tort - premiums	197,734	197,733	1
Total Tort Liability	$ 197,734	$ 197,733	$ 1

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
VETERAN'S MEMORIAL MAINTENANCE			
Repairs and maintenance	$ 4,500	$ 3,500	$ 1,000
Total Veteran's Memorial Maintenance	$ 4,500	$ 3,500	$ 1,000
WEEDS			
Salaries	$ 212,840	$ 190,998	$ 21,842
Personnel benefits	75,773	69,591	6,182
Travel	5,000	2,366	2,634
Supplies	12,000	9,360	2,640
Utilities	12,320	12,988	(668)
Vehicles	20,000	17,746	2,254
Repairs and maintenance	25,500	23,931	1,569
Dues & memberships	400	39	361
Postage	500	232	268
Publications	2,500	470	2,030
Miscellaneous	2,000	1,295	705
Chemicals	60,000	67,738	(7,738)
Spraying	-	-	-
Capital outlay	63,000	23,343	39,657
Total Weeds	$ 491,833	$ 420,097	$ 71,736
SPECIAL HIGHWAY			
Professional services	$ -	$ -	$ -
Total Special Highway	$ -	$ -	$ -
WATERWAYS			
Salaries	$ 4,500	$ 2,049	$ 2,451
Personnel benefits	962	610	352
Miscellaneous	10,000	4,427	5,573
Capital outlay	-	-	-
Total Waterways	$ 15,462	$ 7,086	$ 8,376
SHERIFF'S EMERGENCY COMMUNICATION			
Salaries	$ 76,815	$ 80,669	$ (3,854)
Personnel benefits	37,861	41,812	(3,951)
Education	10,000	4,996	5,004
Capital outlay	340,000	172,653	167,347
Total Sheriff's Emergency Communication	$ 464,676	$ 300,130	$ 164,546

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DEBT SERVICE FUND			
Courthouse payment	$ 475,000	$ 469,092	$ 5,908
Total Debt Service	$ 475,000	$ 469,092	$ 5,908
PAYMENT IN LIEU			
Landfill development	$ -	$ -	$ -
Sheriff - exercise facility	-	-	-
Handicap facility	-	-	-
Miscellaneous	-	-	-
Capital improvement	-	-	-
Capital outlay	250,000	2,068	247,932
Total Payment in Lieu	$ 250,000	$ 2,068	$ 247,932
VICTIM COORDINATOR GRANT			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Miscellaneous	-	-	-
Total Victim Coordinator Grant	$ -	$ -	$ -
SHERIFF'S HIGHWAY SAFETY GRANT			
Salaries	$ 21,200	$ 7,338	$ 13,862
Personnel benefits	4,571	1,503	3,068
Miscellaneous	-	-	-
Total Sheriff's Highway Safety Grant	$ 25,771	$ 8,841	$ 16,930

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JEFFERSON COUNTY ECONOMIC DEVELOPMENT			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	-	-
Utilities	-	-	-
Postage	-	-	-
Equipment	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Total Jefferson County Economic Development	$ -	$ -	$ -
CAPITAL IMPROVEMENT FUND			
Capital outlay	$ 5,000	$ -	$ 5,000
Total Capital Improvement Fund	$ 5,000	$ -	$ 5,000
AMERICAN RESCUE PLAN (ARPA)			
Miscellaneous	$ -	$ -	$ -
Total American Rescue Plan	$ -	$ -	$ -
PUBLIC DEFENSE GRANT			
Miscellaneous	$ -	$ 30,323	$ (30,323)
Total Public Defense Grant	$ -	$ 30,323	$ (30,323)
INTERLOCK MONITORING			
Miscellaneous	$ -	$ 996	$ (996)
Total Interlock Monitoring	$ -	$ 996	$ (996)
JUMP COURT MENTAL HEALTH			
Miscellaneous	$ -	$ 1,868	$ (1,868)
Total Jump Court Mental Health	$ -	$ 1,868	$ (1,868)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUVENILE DRUG COURT			
Miscellaneous	$ -	$ -	$ -
Total Juvenile Drug Court	$ -	$ -	$ -
FEDERAL EMERGENCY TRAINING			
Salaries	$ -	$ -	$ -
Personnel benefits	-	-	-
Total Federal Emergency Training	$ -	$ -	$ -
RANGE IMPROVEMENT DISTRICT			
Miscellaneous	$ -	$ 3,184	$ (3,184)
Range improvement district	-	-	-
Total Range Improvement District	$ -	$ 3,184	$ (3,184)
REVOLVING WEED			
Miscellaneous	$ -	$ 49,727	$ (49,727)
Capital outlay	-	-	-
Total Revolving Weed	$ -	$ 49,727	$ (49,727)
DARE GRANT			
Salary - employee, full time	$ -	$ -	$ -
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	9,701	(9,701)
Equipment	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Total Dare Grant	$ -	$ 9,701	$ (9,701)
YOUTH PLATE			
Miscellaneous	$ -	$ 25	$ (25)
Total Revolving Weed	$ -	$ 25	$ (25)
TOTAL SPECIAL REVENUE	$ 20,244,015	$ 15,594,616	$ 4,649,399
TOTAL GOVERNMENTAL FUND TYPES	$ 25,702,978	$ 20,645,741	$ 5,065,402

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

Total expenditures - budgetary basis	$	20,645,741
Expenditures reclassified as transfers		-
Capital outlays purchased with proceeds from long-term det		-
Capital outlays from sale of assets		-
Trust account purchase of capital outlay		-
Bond interest expense paid from interest revenue		-
Prepaid expenses reclassified as expenditures		
Expenditures paid by outside sources		-
Expenditures netted against revenues		-
Total expenditures - GAAP basis	$	20,645,741

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Jefferson County, Idaho
Rigby, 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, each major fund, and the aggregate remaining fund information of Jefferson County, Idaho as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Jefferson County, Idaho's basic financial statements, and have issued our report thereon dated March 21, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jefferson 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Jefferson 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 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 over financial reporting 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, as defined above, that we consider to be a material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jefferson 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*.

3395 South Holmes • Idaho Falls, Idaho 83404 • 208-524-3880 • FAX 208-524-3883
Idaho Falls • Rexburg

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.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
March 21, 2022

Searle Hart & Associates, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R, Searle, CPA
William L. Tanner Jr., CPA

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Jefferson County, Idaho
Rigby, Idaho

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

3395 South Holmes • Idaho Falls, Idaho 83404 • 208-524-3880 • FAX 208-524-3883
Idaho Falls • Rexburg

Report on Internal Control over Compliance

Management of Jefferson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jefferson County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Jefferson County's internal control over compliance.

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

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

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

Searle Hart & Associates, PLLC

March 21, 2022

THIS PAGE INTENTIONALLY LEFT BLANK

JEFFERSON COUNTY - STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2021

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
INDIRECT GRANTS				
DEPARTMENT OF TRANSPORTATION				
Passed through State Department of Transportation				
Highway Planning and Construction	20.205	260	$	$ 3232
Highway Safety Cluster:				
State and Community Highway Safety	20.600	260		4,811
National Priority Safety Programs	20.616	260		1,011
Total Highway Safety Cluster				5,822
Total Department of Transportation				9,054
DEPARTMENT OF TREASURY				
Passed through the Office of the Governor				
Coronavirus Relief Fund	21.019	20-1892-0-1-806		2,576,304
Total Department of the Treasury				2,576,304
ELECTION ASSISTANCE COMMISSION				
Passed Through the Idaho Secretary of State				
HAVA Election Security Grants	90.404	ID20101001-01		73,470
Total Election Assistance Commission				73,470
DEPARTMENT OF HOMELAND SECURITY				
Passed through Department of Parks and Recreation				
Boating Safety and Financial Assistance	97.012	14.01.16		6,950
Passed through State Military Division				
Emergency Management Performance	97.042	EMS2019EP00002		23,787
Homeland Security Grant Program	97.067	EMW2019,2020SS00047,00070		34,133
				57,920
Total - Department of Homeland Security				64,870
TOTAL FEDERAL AWARDS			$ -	$ 2,723,698

JEFFERSON COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2021

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note 1 to the financial statements.

The County has elected to not use the allowed de minimus 10% indirect cost rate.

JEFFERSON COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2021

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements
Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses Identified	____ YES	X NO
Significant Deficiencies Identified that are not considered to be material weaknesses	____ YES	X None Reported
Noncompliance Material to financial statements noted	____ YES	X NO

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified	____ YES	X NO
Significant Deficiencies Identified that are not considered to be material weaknesses	____ YES	X None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Audit Findings Required to be reported in accordance with 2 CFR 200.516(a)?	____ YES	X NO

Identification of Major Programs:

20.019	Coronavirus Relief Fund	$2,576,304

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

Auditee Qualified as Low-Risk Auditee ____ YES X NO

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

JEFFERSON COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2021

PRIOR YEAR FEDERAL AWARD QUESTIONED COSTS
None

FINDINGS
None