LEWIS COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2021

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ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
Phone: 208-459-4649 ◆ FAX: 208-229-0404

Independent Auditor's Report

Board of Commissioners
Lewis County, Idaho
Nezperce, Idaho

Report on the Financial Statements

Opinions

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

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Lewis County, Idaho, as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of Lewis County, Idaho, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Basis for Qualified Opinion on Governmental Activities

Management has not performed the actuarial calculations for other post-employment benefits for the governmental activities and, accordingly, has not considered the County's other post-employment benefit liability. Accounting principles generally accepted in the United States of America require that a liability be recorded for other post-employment benefits, which would decrease net position, increase liabilities, and increase expenses in the governmental activities. The amount by which this departure would affect net position, liabilities, and expenses in the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of County's proportionate share of net pension liability, and schedule of County contributions on pages 30 through 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lewis County, Idaho's basic financial statements. The supplemental information (pages 37 to 57) is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of Lewis County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lewis County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
June 28, 2022

Lewis County, Idaho
Statement of Net Position
September 30, 2021

	Primary Government	
	Governmental Activities	Component Unit
Assets		
Cash and Cash Equivalents	$ 3,749,755	$ 86,726
Receivables, Net:		
Taxes	83,339	-
Accounts	27,141	-
Intergovernmental	50,714	-
Net Pension Asset	26,144	
Capital Assets:		
Land	51,157	-
Buildings, Net	44,894	-
Equipment, Net	156,254	-
Total Assets	4,189,398	86,726
Deferred Outflows		
Pension Related Items	372,048	-
Total Deferred Outflows	372,048	-
Liabilities		
Accounts Payable and Other Current Liabilities	175,764	-
Long-Term Liabilities:		
Due Within One Year:		
Compensated Absences	63,477	-
Due in More Than One Year:		
Total Liabilities	239,241	-
Deferred Inflows		
Pension Related Items	836,357	-
Total Deferred Inflows	836,357	-
Net Position		
Invested in Capital Assets, Net of Related Debt	252,305	-
Restricted		
Justice	834,873	-
Indigent	398,344	-
Solid Waste Fee	72,565	-
Other Purposes	1,370,828	-
Unrestricted	556,933	86,726
Total Net Position	$ 3,485,848	$ 86,726

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

Lewis County, Idaho
Statement of Activities
For the Year Ended September 30, 2021

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit
Primary Government						
Governmental Activities:						
General Government	$ 1,519,338	82,269	$ -	$ -	$ (1,437,069)	$ -
Public Safety	1,590,196	390,069	-	-	(1,200,127)	-
Sanitation	259,564	288,192	-	-	28,628	-
Health and Welfare	67,438	34,120	-	-	(33,318)	-
Education	521	2,000	-	-	1,479	-
Total Governmental Activities	$ 3,437,057	$ 796,650	$ -	$ -	(2,640,407)	-
Component Unit:						
Fair Board	$ 30,168	$ 59,148	$ -	$ -		28,980
General Revenues:						
Property Taxes - All Funds					1,726,233	-
Intergovernmental					1,791,388	-
Other					468,302	-
Earnings on Investments					12,151	-
Disposal of Assets					1,448	-
Total General Revenues and Special Items					3,999,522	-
Change in Net Position					1,359,115	28,980
Net Position, Beginning - Previous					1,651,533	57,746
Prior Period Adjustment					475,200	0
Net Position, Beginning					2,126,733	57,746
Net Position, End of Year					$ 3,485,848	$ 86,726

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

Lewis County, Idaho
Balance Sheet - Governmental Funds
September 30, 2021

	General	Justice	Indigent
Assets			
Cash and Cash Equivalents	$ 920,473	$ 810,894	$ 399,057
Internal Balance	75,802	-	-
Receivables, Net:			
Taxes	29,016	30,565	11,440
Accounts	-	-	-
Intergovernmental	7,607	43,107	-
Total Assets	$ 1,032,898	$ 884,566	$ 410,497
Liabilities			
Internal Balances	$ -	$ -	$ -
Warrants Payable	47,165	22,681	2,081
Total Liabilities	47,165	22,681	2,081
Deferred Inflows			
Unearned Revenue - Property Taxes	25,472	27,012	10,072
Total Deferred Inflows	25,472	27,012	10,072
Fund Balances			
Restricted	-	834,873	398,344
Unassigned	960,261	-	-
Total Fund Balances	960,261	834,873	398,344
Total Liabilities, Deferred Inflows, and Fund Balances	$ 1,032,898	$ 884,566	$ 410,497

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

Lewis County, Idaho
Balance Sheet - Governmental Funds
September 30, 2021
(continued)

	Solid Waste Fee	Broadband Grant	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	$ 121,613	$ -	$ 1,497,718	$ 3,749,755
Internal Balance	-	-	-	75,802
Receivables, Net:				
Taxes	-	-	12,318	83,339
Accounts	27,141	-	-	27,141
Intergovernmental	-	-	-	50,714
Total Assets	$ 148,754	$ -	$ 1,510,036	$ 3,986,751
Liabilities				
Internal Balances	$ -	$ -	$ 75,802	$ 75,802
Warrants Payable	52,033.0	-	51,804.0	175,764
Total Liabilities	52,033	-	127,606	251,566
Deferred Inflows				
Unearned Revenue - Property Taxes	24,156	-	11,602	98,314
Total Deferred Inflows	24,156	-	11,602	98,314
Fund Balances				
Restricted	72,565	-	1,370,828	2,676,610
Unassigned	-	-	-	960,261
Total Fund Balances	72,565	-	1,370,828	3,636,871
Total Liabilities, Deferred Inflows, and Fund Balances	$ 148,754	$ -	$ 1,510,036	$ 3,986,751

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

Lewis County, Idaho
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2021

Total Fund Balances - Governmental Funds		$ 3,636,871
Amounts reported for governmental activities in the Statement of Net Position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:		
Land	$ 51,157	
Buildings, Net of $600,945 Accumulated Depreciation	44,894	
Equipment, Net of $683,474 Accumulated Depreciation	156,254	
		252,305
Property taxes receivable will be collected this year, but are not available soon enough to pay for current period expenditures and, therefore, are deferred in the funds.		98,314
Long-term liabilities, applicable to the County's governmental activities, are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position.		
Compensated Absences	$ (63,477)	
Total Long-Term Liabilities		(63,477)
The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.		
Net Pension Liability	$ 26,144	
Pension Related Deferred Inflows	(836,357)	
Pension Related Deferred Outflows	372,048	
		(438,165)
Total Net Position-Governmental Activities		$ 3,485,848

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

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

	General	Justice	Indigent
Revenues			
Taxes	$ 623,900	$ 606,435	$ 254,620
Licenses and Permits	45,568	-	-
Intergovernmental	192,755	350,124	-
Charges for Services	36,250	361,065	34,120
Investment Earnings	12,151	-	-
Other Income	121,904	56,312	-
Total Revenues	1,032,528	1,373,936	288,740
Expenditures			
Current:			
General Government	801,660	-	-
Public Safety	-	1,171,817	-
Sanitation	-	-	82,919
Capital Outlay	5,821	39,158	-
Total Expenditures	807,481	1,210,975	82,919
Excess (Deficiency) of Revenues Over Expenditures	225,047	162,961	205,821
Other Financing Sources (Uses):			
Gain (Loss) on Sale of Assets	150	11,350	-
Total Other Financing Sources (Uses)	150	11,350	-
Net Change in Fund Balances	225,197	174,311	205,821
Fund Balances, Beginning - Previous	735,064	660,562	192,523
Prior Period Adjustment	-	-	-
Fund Balances, Beginning	735,064	660,562	192,523
Fund Balances, Ending	$ 960,261	$ 834,873	$ 398,344

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

Lewis County, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2021
(continued)

	Solid Waste Fee	Broadband Grant	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ -	$ -	$ 244,367	$ 1,729,322
Licenses and Permits	-	-	-	45,568
Intergovernmental	-	470,000	778,509	1,791,388
Charges for Services	290,904	-	31,455	753,794
Investment Earnings	-	-	-	12,151
Other Income	3,382	-	286,704	468,302
Total Revenues	294,286	470,000	1,341,035	4,800,525
Expenditures				
Current:				
General Government	-	470,000	761,844	2,033,504
Public Safety	-	-	-	1,171,817
Sanitation	275,225	-	-	358,144
Capital Outlay	-	-	-	44,979
Total Expenditures	275,225	470,000	761,844	3,608,444
Excess (Deficiency) of Revenues Over Expenditures	19,061	-	579,191	1,192,081
Other Financing Sources (Uses):				
Sale of Assets	-	-	-	11,500
Total Other Financing Sources (Uses)	-	-	-	11,500
Net Change in Fund Balances	19,061	-	579,191	1,203,581
Fund Balances, Beginning - Previous	53,504	-	316,437	1,958,090
Prior Period Adjustment	-	-	475,200	475,200
Fund Balances, Beginning	53,504	-	791,637	2,433,290
Fund Balances, Ending	$ 72,565	$ -	$ 1,370,828	$ 3,636,871

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

Lewis County, Idaho
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2021

Total Net Change in Fund Balance - Governmental Funds		$ 1,203,581
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:		
Capital Outlay	$ 102,824	
Depreciation Expense	(68,497)	
Net		24,275
Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities.		(5,801)
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences.		(10,856)
The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities.		147,916
Change in Net Position of Governmental Activities		$ 1,359,115

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

Lewis County, Idaho
Statement of Fiduciary Net Position - Fiduciary Funds
September 30, 2021

	Custodial Funds
Assets	
Cash and Investments	$ 155,861
Receivables, Net	161,622
Total Assets	317,483
Liabilities	
Warrants Payable	3,386
Total Liabilities	3,386
Net Position Held in Trust	$ 314,097

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

Lewis County, Idaho
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the Year Ended September 30, 2021

	Custodial Funds
Additions:	
Fees collected for other governments	$ 5,379,980
Property taxes collected for other governments	3,434,519
Total Additions	8,814,499
Deductions:	
Fees distributed to other governments	5,338,396
Taxes distributed to other governments	3,445,419
Total Deductions	8,783,815
Change in Net Position	30,684
Net Position - Beginning	283,413
Net Position - Ending	$ 314,097

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Lewis County, Idaho (the County) operates under the direction of a Board of Commissioners who are responsible for the various operations of the County. The accompanying basic financial statements present the County (the primary government) and any component unit, entities for which the government is considered to be financially accountable.

The financial statements of the following organization are included in this report as a Discretely Presented Component Unit.

Lewis County Fair Board was created for the purpose of conducting fair activities within the County. The Fair Board is governed by a board appointed by the County Commissioners and the County is able to impose its will on the organization. The Fair Board was audited along with the County and its financial statements are presented as a Discretely Presented Component unit.

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

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Assets and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary and discretely presented component activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Governmental Funds

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

- *General fund*. This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Justice fund*. This fund accounts for public safety programs.
- *Indigent fund*. This fund accounts for medical care for the County's indigent population.
- *Solid Waste Fee Fund*. This fund accounts for solid waste management services. Financial resources included property taxes and contract charges to various other agencies.

Fund Balance Reporting in Governmental Funds

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

Fund	Purpose
Justice	Revenues in this fund come from property taxes, other intergovernmental revenue and grants that are to be used for public safety programs within the County.
Indigent	Revenues in this fund come from levied property taxes, other intergovernmental revenue and grants that are to be used for medical care for the indigent population within the County.
Solid Waste Fee	Revenues in this fund come from levied property taxes, intergovernmental revenues, charges for services, and other revenue that are to be used for sanitation and disposal of the County's solid waste.
Broadband Grant	Revenues in this fund come from state grants that are used to install and upgrade broadband services throughout Lewis County.
Nonmajor Special Revenue Funds	Revenues in these funds come from levied property taxes, intergovernmental revenue, grants, charges for services, and other revenues that are to be used for items ranging from public assistance and safety, health and welfare, sanitation, maintenance and improvement of public ways and facilities, culture and recreation, conservation of natural resources, and other governmental type activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County reports the following fiduciary fund types:

- *Custodial funds.* These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Custodial Funds are custodial in nature and do not involve measurement of results of operations. Additions from fees and taxes in excess of deductions for fees and taxes are reported as net position held in trust.

Basis of Accounting

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

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

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

C. Assets and Liabilities

Cash Equivalents

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property Taxes

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

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

Capital Assets

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

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

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Buildings	$5,000	Straight-Line	30 Years
Equipment	$5,000	Straight-Line	3 – 25 Years

The County (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

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

Warrants and Accounts Payable

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

Receivables

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2021.

Pensions

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

Use of Estimates

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

New Accounting Principals

The County adopted GASB 84, fiduciary Activities, during the year. This has caused certain funds that were reported as fiduciary funds in prior years to be reported as governmental funds. See Footnote 11 for details on how this has changed opening fund balances and net position.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2021, the carrying amount of the County's deposits was $1,160,677 and the respective bank balances totaled $1,080,294. Of the total bank balance, $750,000 was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2021, $330,294 of the County's deposits were not covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were exposed to custodial credit risk. The County also keeps $200 petty cash on hand for their change. The County does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Investments

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

2. CASH AND INVESTMENTS (continued)

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

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

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

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less Than 1	1-5	> 5
Money Market	None	$ 8,356	$ 8,356	$ -	$ -
External Investment Pool	N/A	1,874,050	1,874,050		-
U.S. Government Bonds	AAA	957,415	-	957,415	-
		$ 2,839,821	$ 1,882,406	$ 957,415	$ -

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

	Governmental Activities	Fiduciary Funds	Component
Deposits	$ 918,090	$ 155,861	$ 86,726
Cash on Hand	200	-	-
Investments	2,831,465	-	-
	$ 3,749,755	$ 155,861	$ 86,726

The following bank accounts for elected officials and custodial cash accounts are not recorded on the County's books:

	Book Balance	Bank Balance
Elected Officials	$ 2,025	$ 2,025
Planning & Zoning	498	498
Jail Account	4,723	4,723
Sheriff Special Acct.	621	621
Sheriff Garnishment	1,905	1,905
Clerk Auditor	7,363	6,953
	$ 17,135	$ 16,725

3. RECEIVABLE - INTERGOVERNMENTAL

Amounts due from other governments consist of state revenue sharing of $50,714 due from the State of Idaho.

4. RISK MANAGEMENT

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

5. CAPITAL ASSETS

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

	9/30/2020	Additions	Disposals	9/30/2021
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 51,157	$ -	$ -	$ 51,157
Capital Assets Being Depreciated:				
Buildings	645,839	-	-	645,839
Equipment	783,214	102,824	(46,310)	839,728
Total Depreciable Assets	1,429,053	102,824	(46,310)	1,485,567
Less: Accumulated Depreciation				
Buildings	599,050	1,895	-	600,945
Equipment	653,130	66,602	(36,258)	683,474
Total Acc. Depr.	1,252,180	68,497	(36,258)	1,284,419
Net Depreciable Assets	176,873	34,327	(10,052)	201,148
Governmental Activities Capital Assets - Net	$ 228,030	$ 34,327	$ (10,052)	$ 252,305

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

Governmental Activities:	
General Government	$ 29,486
Public Safety	38,265
Sanitation	610
Health and Welfare	136
	$ 68,497

6. LEASE COMMITMENTS

The County has entered into several lease agreements for copiers. It is anticipated that the copier will be returned at the end of the lease periods, which ranges from July 2017 to October 2023. Future minimum lease payments are as follows:

Year Ending September 30,	Amount
2022	$ 5,584
2023	1,784
2024	1,451
2025	823
	$ 9,642

Rent expenditures for the year ended September 30, 2021, totaled $9,895.

7. OTHER COMMITMENTS

The County has credit cards with credit limits totaling $48,200. As of September 30, 2021, $5,209 of the available credit was in use.

8. COMPENSATED ABSENCES

Lewis County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked and total hours per week worked. All accumulated vacation time, applicable sick leave, and compensatory time represents a potential liability to the County. Changes in compensated absences for the year ended September 30, 2021, are as follows:

	9/30/2020	Increase	Decrease	9/30/2021	Current
Governmental Activities	$ 52,621	$ 66,651	$ (55,795)	$ 63,477	$ 63,477

9. PENSION PLAN

Plan Description

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

9. PENSION PLAN (continued)

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 or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2021 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% (for general employees and 12.28% for police and firefighters. Lewis County, Idaho's contributions were $137,088 the year ended September 30, 2021.

9. 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, Lewis County, Idaho 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 Lewis County, Idaho's proportion of the net pension liability was based on Lewis County, Idaho's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, Lewis County, Idaho's proportion was 0.0331028 percent.

For the year ended September 30, 2021, Lewis County, Idaho recognized pension expense/(revenue) of ($2,401). At September 30, 2021, Lewis County, Idaho 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	$ 38,519	$ 15,197
Changes in assumptions or other inputs	300,098	-
Net difference between projected and actual earnings on pension plan investments	-	821,160
Lewis County, Idaho's contributions subsequent to the measurement date	33,431	-
Total	$ 372,048	$ 836,357

$33,431 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2020, is 4.7 years and 4.6 for the measurement period June 30, 2021.

9. PENSION PLAN (continued)

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

For the Year Ended September 30:	PERSI
2022	$ (83,654)
2023	(105,517)
2024	(92,210)
2025	(182,928)

Actuarial Assumptions

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

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

9. PENSION PLAN (continued)

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 an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2021.

9. PENSION PLAN (continued)

Capital Market Assumptions from Callan 2021

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

Discount Rate

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

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

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

9. PENSION PLAN (continued)

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 908,818	$ (26,144)	$ (792,551)

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.

10. INTERNAL BALANCES

$75,802 is due to the General fund from nonmajor funds representing cash overdrafts.

11. RESTATEMENT

During the year ended September 30, 2021, the county adopted GASB 84, which caused certain funds to no longer be reported as fiduciary funds and to start being reported as governmental funds. This caused fund balance and net position to both be restated by $475,200 as reflected below:

	Governmental Activities
Net Position, Beginning - As Previously Stated	$ 1,038,833
Increase in Net Position due to blended component unit not included	51,322
Increase in Net Position due to understatement of fixed assets	79,067
Decrease in Net Position due to compensated absences being understated	(43,955)
Net Position, Beginning - Restated	$ 1,125,267

REQUIRED SUPPLEMENTARY INFORMATION

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
General Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 615,294	$ 615,294	$ 623,900	$ 8,606
License and Permits	32,360	32,360	45,568	13,208
Intergovernmental	138,775	138,775	192,755	53,980
Charges for Services	22,700	22,700	36,250	13,550
Investment Earnings	15,000	15,000	12,151	(2,849)
Other Income	19,550	19,550	121,904	102,354
Total Revenues	843,679	843,679	1,032,528	188,849
Expenditures				
Current:				
Salaries	397,643	417,477	382,302	35,175
Benefits	234,550	235,362	168,902	66,460
Operating Expenses	296,836	356,273	250,456	105,817
Capital Outlay	59,650	59,650	5,821	53,829
Total Expenditures	988,679	1,068,762	807,481	261,281
Net Change in Fund Balances	(145,000)	(225,083)	225,197	450,280
Fund Balances, Beginning	145,000	225,083	735,064	509,981
Fund Balances, Ending	$ -	$ -	$ 960,261	$ 960,261

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Justice Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 596,226	$ 596,226	$ 606,435	$ 10,209
Intergovernmental	378,500	378,500	350,124	(28,376)
Charges for Services	430,565	430,565	361,065	(69,500)
Other Income	-	-	56,312	56,312
Total Revenues	1,405,291	1,405,291	1,373,936	(31,355)
Expenditures				
Current:				
Salaries	776,369	818,916	734,502	84,414
Benefits	384,350	387,605	281,831	105,774
Operating Expenses	261,387	261,387	155,484	105,903
Capital Outlay	66,185	66,185	39,158	27,027
Total Expenditures	1,488,291	1,534,093	1,210,975	323,118
Excess (Deficiency) of Revenues Over Expenditures	(83,000)	(128,802)	162,961	291,763
Other Financing Sources (Uses)				
Gain (Loss) on Sale of Assets	-	-	11,350	11,350
Total Other Funding Sources (Uses)	-	-	11,350	11,350
Net Change in Fund Balances	(83,000)	(128,802)	174,311	303,113
Fund Balances, Beginning	83,000	128,802	660,562	531,760
Fund Balances, Ending	$ -	$ -	$ 834,873	$ 834,873

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Indigent Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 222,063	$ 222,063	$ 254,620	$ 32,557
Charges for Services	13,400	13,400	34,120	20,720
Total Revenues	235,463	235,463	288,740	53,277
Expenditures				
Current:				
Salaries	101,334	101,334	46,379	54,955
Benefits	15,850	15,850	11,782	4,068
Operating Expenses	188,934	188,934	24,758	164,176
Total Expenditures	306,118	306,118	82,919	223,199
Net Change in Fund Balances	(70,655)	(70,655)	205,821	276,476
Fund Balances, Beginning	70,655	70,655	192,523	121,868
Fund Balances, Ending	$ -	$ -	$ 398,344	$ 398,344

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Solid Waste Fee Fund
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for Services	$ -	$ -	$ 290,904	$ 290,904
Other Income	2,000	2,000	3,382	1,382
Total Revenues	2,000	2,000	294,286	292,286
Expenditures				
Current:				
Operating Expenses	334,175	334,175	275,225	58,950
Total Expenditures	334,175	334,175	275,225	58,950
Net Change in Fund Balances	(332,175)	(332,175)	19,061	351,236
Fund Balances, Beginning	332,175	332,175	53,504	(278,671)
Fund Balances, Ending	$ -	$ -	$ 72,565	$ 72,565

Lewis County, Idaho
Budgetary (GAAP Basis) Comparison Schedule
Broadband Grant
For the Year Ended September 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ -	$ -	$ 470,000	$ 470,000
Total Revenues	-	-	470,000	470,000
Expenditures				
Current:				
Operating Expenses	-	-	470,000	(470,000)
Total Expenditures	-	-	470,000	(470,000)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	$ -	$ -	$ -	$ -

1. BUDGETS AND BUDGETARY ACCOUNTING

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

A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

C. Prior to October 1, the budget is legally enacted through passage of an ordinance.

D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.

E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.

F. The budget for the General fund and Special Revenue funds is adopted on a basis consistent with generally accepted accounting principles.

G. Expenditures may not legally exceed budgeted appropriations at the fund level. The County does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The Broadband Grant Fund had expenditures in excess of appropriations in the amount of $470,000.

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

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

Year	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered-employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-emplyee payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	3.3102800%	$ (26,144)	$ 1,135,894	-2.30%	100.36%
2020	0.0325214%	$ 755,190	$ 1,146,308	65.88%	88.22%
2019	0.0320407%	$ 365,736	$ 1,107,975	33.01%	93.79%
2018	0.0332587%	$ 490,572	$ 1,080,661	45.40%	91.69%
2017	0.0333657%	$ 524,451	$ 1,041,834	50.34%	90.68%
2016	0.0339421%	$ 688,058	$ 978,157	70.34%	87.26%
2015	0.0355380%	$ 467,978	$ 1,011,447	46.27%	91.38%

Data reported is measured as of June 30, 2021

Schedule of County's Contributions

Year	Contractually required contributions	Contributions in relation to the contractually required contributions	Contributions deficiency (excess)	County's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2021	$ 137,088	$ 137,088	-	$ 1,135,894	12.07%
2020	$ 138,465	$ 138,465	-	$ 1,146,308	12.08%
2019	$ 127,581	$ 127,581	-	$ 1,107,975	11.51%
2018	$ 123,657	$ 123,657	-	$ 1,080,661	11.44%
2017	$ 119,102	$ 119,102	-	$ 1,041,834	11.43%
2016	$ 112,374	$ 112,374	-	$ 978,157	11.49%
2015	$ 112,680	$ 112,680	-	$ 1,011,447	11.14%

Data reported is measured as of September 30, 2021

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

SUPPLEMENTAL INFORMATION

Lewis County, Idaho
Supplemental Schedule of Revenues by Source
- Budget (GAAP Basis) and Actual - General Fund
For The Year Ended September 30, 2021

	Budget	Actual	Variance
Revenue			
Taxes	$ 615,294	$ 623,900	$ 8,606
License and Permits	32,360	45,568	13,208
Intergovernmental	138,775	192,755	53,980
Charges for Services	22,700	36,250	13,550
Investment Earnings	15,000	12,151	(2,849)
Other Income	19,550	121,904	102,354
	843,679	1,032,528	188,849
Other Financing Sources			
Unrealized Gain (Loss) on Investments	-	150	150
	-	150	150
Total Revenue	$ 843,679	$ 1,032,678	$ 188,999

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

	Budget	Actual	Variance
Clerk-Auditor			
Salaries	$ 109,525	$ 86,839	$ 22,686
Other Expenses	8,035	4,454	3,581
	117,560	91,293	26,267
Assessor			
Salaries	48,102	48,101	1
Other Expenses	22,159	19,022	3,137
	70,261	67,123	3,138
Treasurer/Tax Collector			
Salaries	74,228	71,747	2,481
Other Expenses	16,200	10,926	5,274
	90,428	82,673	7,755
Commissioners			
Salaries	44,917	44,913	4
Other Expenses	9,500	4,555	4,945
	54,417	49,468	4,949
Coroner			
Salaries	3,720	3,720	-
Other Expenses	9,648	11,705	(2,057)
	13,368	15,425	(2,057)
Janitor			
Salaries	20,065	20,063	2
Other Expenses	2,700	2,871	(171)
	22,765	22,934	(169)
Emergency Management			
Salaries	17,019	18,801	(1,782)
Other Expenses	6,401	4,698	1,703
	23,420	23,499	(79)

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

	Budget	Actual	Variance
County Agent			
Salaries	$ 27,582	$ 24,446	$ 3,136
Other Expenses	14,390	11,455	2,935
	41,972	35,901	6,071
Elections			
Other Expenses	29,000	9,829	19,171
	29,000	9,829	19,171
General			
Salaries & Benefits	235,362	168,902	66,460
Other Expenses	207,196	184,675	22,521
Capital Outlay	63,650	10,212	53,438
	506,208	363,789	142,419
Planning and Zoning			
Salaries	19,441	18,140	1,301
Other Expenses	7,375	4,019	3,356
	26,816	22,159	4,657
General Reserve			
Other Expenses	46,728	253	46,475
	46,728	253	46,475
District Court			
Salaries	25,819	23,135	2,684
	25,819	23,135	2,684
Total General Government	$ 1,068,762	$ 807,481	$ 261,281

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021

	District Court	Fair Grounds	Junior College	Revaluation	Solid Waste
Assets					
Cash and Investments	$ 115,103	$ -	$ 20,990	$ 82,559	$ 2,030
Receivables, Net:					
Taxes	3,504	167	-	5,184	-
Total Assets	$ 118,607	$ 167	$ 20,990	$ 87,743	$ 2,030
Liabilities					
Internal Balances	$ -	$ 154	$ -	$ -	$ -
Warrants Payable	6,304	-	-	1,660	-
Total Liabilities	6,304	154	-	1,660	-
Deferred Inflows					
Unearned Revenue - Property Taxes	3,109	867	-	4,576	-
Total Deferred Inflows	3,109	867	-	4,576	-
Fund Balances					
Restricted	109,194	(854)	20,990	81,507	2,030
Total Fund Balances	109,194	(854)	20,990	81,507	2,030
Total Liabilities, Deferred Inflows and Fund Balances	$ 118,607	$ 167	$ 20,990	$ 87,743	$ 2,030

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	Tort	Weeds	Vessel	Sheriff's Grants
Assets				
Cash and Investments	$ -	$ 30,735	$ 15,053	$ -
Receivables, Net:				
Taxes	2,067	1,396	-	-
Total Assets	$ 2,067	$ 32,131	$ 15,053	$ -
Liabilities				
Internal Balances	$ 1,150	$ -	$ -	$ 8,409
Warrants Payable	-	126	-	-
Total Liabilities	1,150	126	-	8,409
Deferred Inflows				
Unearned Revenue - Property Taxes	1,827	1,223	-	-
Total Deferred Inflows	1,827	1,223	-	-
Fund Balances				
Restricted	(910)	30,782	15,053	(8,409)
Total Fund Balances	(910)	30,782	15,053	(8,409)
Total Liabilities, Deferred Inflows, and Fund Balances	$ 2,067	$ 32,131	$ 15,053	$ -

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	SRBA Funds	Grants	Taylor Grazing	Narcotics Enforcement
Assets				
Cash and Investments	$ 5,843	$ -	$ 2,737	$ 85
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ 5,843	$ -	$ 2,737	$ 85
Liabilities				
Internal Balances	$ -	$ 58,728	$ -	$ -
Warrants Payable	-	2,247	-	-
Total Liabilities	-	60,975	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	5,843	(60,975)	2,737	85
Total Fund Balances	5,843	(60,975)	2,737	85
Total Liabilities, Deferred Inflows, and Fund Balances	$ 5,843	$ -	$ 2,737	$ 85

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	Juvenile Justice	County Election	Unclaimed Property Trust	Court Facilitites
Assets				
Cash and Investments	$ 12,112	$ 166,027	$ 398	$ 30,582
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ 12,112	$ 166,027	$ 398	$ 30,582
Liabilities				
Internal Balances	$ -	$ -	$ -	$ -
Warrants Payable	-	80	-	-
Total Liabilities	-	80	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Nonspendable	-	-	-	-
Restricted	12,112	165,947	398	30,582
Total Fund Balances	12,112	165,947	398	30,582
Total Liabilities, Deferred Inflows, and Fund Balances	$ 12,112	$ 166,027	$ 398	$ 30,582

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	Public Safety Communication	Court Trust	Sheriff's Trust	K-9 Trust
Assets				
Cash and Investments	$ 314,639	$ 37,377	$ 656	$ 7,587
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ 314,639	$ 37,377	$ 656	$ 7,587
Liabilities				
Internal Balances	$ -	$ -	$ -	$ -
Warrants Payable	8,999	9,000	-	-
Total Liabilities	8,999	9,000	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	305,640	28,377	656	7,587
Total Fund Balances	305,640	28,377	656	7,587
Total Liabilities, Deferred Inflows, and Fund Balances	$ 314,639	$ 37,377	$ 656	$ 7,587

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	Drug Task Force	Dare Contributions	Waterways Donations	Public Administration
Assets				
Cash and Investments	$ 3,351	$ 2,410	$ 2,837	$ 861
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ 3,351	$ 2,410	$ 2,837	$ 861
Liabilities				
Internal Balances	$ -	$ -	$ -	$ -
Warrants Payable	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	3,351	2,410	2,837	861
Total Fund Balances	3,351	2,410	2,837	861
Total Liabilities, Deferred Inflows, and Fund Balances	$ 3,351	$ 2,410	$ 2,837	$ 861

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	Public Defender	Kamiah Prosecution	Kamiah Vehcile	CTCL COVID Election Grant
Assets				
Cash and Investments	$ -	$ 16,000	$ 12,500	$ -
Receivables, Net:				
Taxes	-	-	-	-
Total Assets	$ -	$ 16,000	$ 12,500	$ -
Liabilities				
Internal Balances	$ 7,361	$ -	$ -	$ -
Warrants Payable	8,788	-	-	-
Total Liabilities	16,149	-	-	-
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances				
Restricted	(16,149)	16,000	12,500	-
Total Fund Balances	(16,149)	16,000	12,500	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ -	$ 16,000	$ 12,500	$ -

Lewis County, Idaho
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2021
(continued)

	ISPCC Grant	American Rescue Plan	Total
Assets			
Cash and Investments	$ 242,502	$ 372,744	$ 1,497,718
Receivables, Net:			
Taxes	-	-	12,318
Total Assets	$ 242,502	$ 372,744	$ 1,510,036
Liabilities			
Internal Balances	$ -	$ -	75,802
Warrants Payable	14,600	-	51,804
Total Liabilities	14,600	-	127,606
Deferred Inflows			
Unearned Revenue - Property Taxes	-	-	11,602
Total Deferred Inflows	-	-	11,602
Fund Balances			
Restricted	227,902	372,744	1,370,828
Total Fund Balances	227,902	372,744	1,370,828
Total Liabilities, Deferred Inflows, and Fund Balances	$ 242,502	$ 372,744	$ 1,510,036

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

	District Court	Fair Grounds	Junior College	Revaluation	Solid Waste
Revenues					
Taxes	$ 63,469	$ (867)	$ -	$ 103,588	$ -
Intergovernmental	-	-	-	-	-
Charges for Services	27,375	-	2,000	-	-
Other Income	5,028	-	-	5,488	-
Total Revenues	95,872	(867)	2,000	109,076	-
Expenditures					
Current:					
Salaries	34,233	-	-	58,986	-
Benefits	15,217	-	-	27,793	-
Operating Expenses	31,769	-	2,000	10,835	-
Capital Outlay	-	-	-	-	-
Total Expenses	81,219	-	2,000	97,614	-
Excess (Deficiency) of Revenues Over Expenditures	14,653	(867)	-	11,462	-
Net Change in Fund Balances	14,653	(867)	-	11,462	-
Fund Balances, Beginning - Previous	94,541	13	20,990	70,045	2,030
Prior Period Adjustment	-	-	-	-	-
Fund Balances, Beginning	94,541	13	20,990	70,045	2,030
Fund Balances, Ending	$ 109,194	$ (854)	$ 20,990	$ 81,507	$ 2,030

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

	Tort	Weeds	Vessel	Sheriff's Grants
Revenues				
Taxes	$ 43,400	$ 34,777	$ -	$ -
Intergovernmental	-	-	6,656	-
Charges for Services	-	371	-	-
Other Income	147	2,661	-	-
Total Revenues	43,547	37,809	6,656	-
Expenditures				
Current:				
Salaries	-	23,543	-	-
Benefits	-	4,347	-	-
Operating Expenses	43,127	2,182	2,583	-
Total Expenses	43,127	30,072	2,583	-
Excess (Deficiency) of Revenues Over Expenditures	420	7,737	4,073	-
Net Change in Fund Balances	420	7,737	4,073	-
Fund Balances, Beginning - Previous	(1,330)	23,045	10,980	(8,409)
Prior Period Adjustment	-	-	-	-
Fund Balances, Beginning	(1,330)	23,045	10,980	(8,409)
Fund Balances, Ending	$ (910)	$ 30,782	$ 15,053	$ (8,409)

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

	SRBA Funds	Grants	Taylor Grazing	Narcotics Enforcement
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	80	-
Other Income	-	23,599	-	-
Total Revenues	-	23,599	80	-
Expenditures				
Current:				
Salaries	-	5,674	-	-
Benefits	-	434	-	-
Operating Expenses	-	17,698	-	-
Total Expenses	-	23,806	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	(207)	80	-
Net Change in Fund Balances	-	(207)	80	-
Fund Balances, Beginning - Previous	5,843	(60,768)	2,657	85
Prior Period Adjustment	-	-	-	-
Fund Balances, Beginning	5,843	(60,768)	2,657	85
Fund Balances, Ending	$ 5,843	$ (60,975)	$ 2,737	$ 85

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

	Juvenile Justice	County Election	Unclaimed Property Trust	Court Facilitites
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	55,709	-	-
Charges for Services	1,629	-	-	-
Other Income	-	223	-	1,072
Total Revenues	1,629	55,932	-	1,072
Expenditures				
Current:				
Salaries	-	22,434	-	-
Benefits	-	10,481	-	-
Operating Expenses	835	2,467	-	-
Total Expenses	835	35,382	-	-
Excess (Deficiency) of Revenues Over Expenditures	794	20,550	-	1,072
Net Change in Fund Balances	794	20,550	-	1,072
Fund Balances, Beginning - Previous	11,318	145,397	-	-
Prior Period Adjustment	-	-	398	29,510
Fund Balances, Beginning	11,318	145,397	398	29,510
Fund Balances, Ending	$ 12,112	$ 165,947	$ 398	$ 30,582

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

	Public Safety Communication	Court Trust	Sheriff's Trust	K-9 Trust
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Other Income	69,702	129,918	9,416	1,901
Total Revenues	69,702	129,918	9,416	1,901
Expenditures				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	123,946	122,667	9,373	-
Total Expenses	123,946	122,667	9,373	-
Excess (Deficiency) of Revenues Over Expenditures	(54,244)	7,251	43	1,901
Net Change in Fund Balances	(54,244)	7,251	43	1,901
Fund Balances, Beginning - Previous	-	-	-	-
Prior Period Adjustment	359,884	21,126	613	5,686
Fund Balances, Beginning	359,884	21,126	613	5,686
Fund Balances, Ending	$ 305,640	$ 28,377	$ 656	$ 7,587

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

	Drug Task Force	Dare Contributions	Waterways Donations	Public Administration
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Other Income	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	-	24	-	-
Total Expenses	-	24	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	(24)	-	-
Net Change in Fund Balances	-	(24)	-	-
Fund Balances, Beginning - Previous	-	-	-	-
Prior Period Adjustment	3,351	2,434	2,837	861
Fund Balances, Beginning	3,351	2,434	2,837	861
Fund Balances, Ending	$ 3,351	$ 2,410	$ 2,837	$ 861

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

	Public Defender	Kamiah Prosecution	Kamiah Vehcile	CTCL COVID Election Grant
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	5,000
Charges for Services	-	-	-	-
Other Income	32,549	-	5,000	-
Total Revenues	32,549	-	5,000	5,000
Expenditures				
Current:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	73,698	-	-	5,000
Total Expenses	73,698	-	-	5,000
Excess (Deficiency) of Revenues Over Expenditures	(41,149)	-	5,000	-
Net Change in Fund Balances	(41,149)	-	5,000	-
Fund Balances, Beginning - Previous	-	-	-	-
Prior Period Adjustment	25,000	16,000	7,500	-
Fund Balances, Beginning	25,000	16,000	7,500	-
Fund Balances, Ending	$ (16,149)	$ 16,000	$ 12,500	$ -

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

	ISPCC Grant	American Rescue Plan	Total
Revenues			
Taxes	$ -	$ -	$ 244,367
Intergovernmental	338,400	372,744	778,509
Charges for Services	-	-	31,455
Other Income	-	-	286,704
Total Revenues	338,400	372,744	1,341,035
Expenditures			
Current:			
Salaries	-	-	144,870
Benefits	-	-	58,272
Operating Expenses	110,498	-	558,702
Total Expenses	110,498	-	761,844
Excess (Deficiency) of Revenues Over Expenditures	227,902	372,744	579,191
Net Change in Fund Balances	227,902	372,744	579,191
Fund Balances, Beginning - Previous	-	-	316,437
Prior Period Adjustment	-	-	475,200
Fund Balances, Beginning	-	-	791,637
Fund Balances, Ending	$ 227,902	$ 372,744	$ 1,370,828

Lewis County, Idaho
Combining Statement of Fiduciary Net Assets - Custodial Funds
September 30, 2021

	Custodial Funds		
	Held for Other Governments	Taxing Districts Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 152,354	$ 3,507	$ 155,861
Property Taxes Receivable	-	161,622	161,622
Total Assets	152,354	165,129	317,483
Liabilities			
Warrants and Accounts Payable	10	3,376	3,386
Total Liabilities	10	3,376	3,386
Net Position			
Restricted for:			
Individuals, Organizations, or Other Governments			
Total Net Position	$ 152,344	$ 161,753	$ 314,097

Lewis County, Idaho
Combining Statement of Changes in Fiduciary Net Assets - Custodial Funds
For the Year Ended September 30, 2021

	Custodial Funds		
	Held for Other Governments	Taxing Districts Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 5,379,980	$ -	$ 5,379,980
Property taxes collected for other governments	-	3,434,519	3,434,519
Total Additions	5,379,980	3,434,519	8,814,499
Deductions:			
Fees distributed to other governments	5,338,396	-	5,338,396
Taxes distributed to other governments	-	3,445,419	3,445,419
Total Deductions	5,338,396	3,445,419	8,783,815
Change in Net Position	41,584	(10,900)	30,684
Net Position - Beginning	110,760	172,653	283,413
Net Position - Ending	$ 152,344	$ 161,753	$ 314,097

FEDERAL REPORTS

ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
Phone: 208-459-4649 ◆ FAX: 208-229-0404

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

Board of Commissioners
Lewis County, Idaho
Nezperce, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Lewis County, Idaho's basic financial statements, and have issued our report thereon dated June 28, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Zwygart John & Associates, CPAs, PLLC

Nampa, Idaho
June 28, 2022