CAMAS COUNTY, IDAHO

Report on Audited
Modified Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2022

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

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Independent Auditor's Report

Board of Commissioners
Camas County, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the government activities, each major fund, and the aggregate remaining fund information of Camas County, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Camas County, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Camas County, Idaho as of September 30, 2022, and the respective changes in financial position-modified cash basis and, where applicable, cash flows, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter — Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2023 on our consideration of Camas County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camas County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
May 2, 2023

Camas County, Idaho
Statement of Net Position - Modified Cash Basis
September 30, 2022

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 5,315,017
Total Assets	5,315,017
Liabilities	
Warrants and Accounts Payable	402,410
Total Liabilities	402,410
Net Position	
Restricted	3,711,037
Unrestricted	1,201,570
Total Net Position	$ 4,912,607

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

Camas County, Idaho
Statement of Activities - Modified Cash Basis
For the Year Ended September 30, 2022

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	$ 777,781	$ 183,977	$ -	$ -	$ (593,804)
Public Safety	885,391	34,510	197,514	-	(653,367)
Highways and Streets	2,678,805	-	439,901	-	(2,238,904)
Judicial	92,127	-	-	-	(92,127)
Welfare	34,638	1,272	2,380	-	(30,986)
Culture and Recreation	18,111	5,799	-	-	(12,312)
Total Primary Government	$ 4,486,853	$ 225,558	$ 639,795	$ -	(3,621,500)
General Revenues:					
Property Taxes					970,505
Intergovernmental					2,463,722
Payment in Lieu of Taxes					192,562
Other					186,995
Unrestricted Investment Earnings					35,997
Change in Fair Market Value of Investments					(20,289)
Disposal of Assets					7,402
Total General Revenues and Special Items					3,836,894
Change in Net Position					215,394
Net Position, Beginning of Year - Previously					6,275,291
Prior Period Adjustment					(1,578,078)
Net Position, Beginning of Year					4,697,213
Net Position, End of Year					$ 4,912,607

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

Camas County, Idaho
Balance Sheet - Modified Cash Basis -
Governmental Funds
September 30, 2022

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 1,239,551	$ 352,185	$ 2,386,970	$ 1,336,311	$ 5,315,017
Internal Balance	-	-	-	-	-
Total Assets	$ 1,239,551	$ 352,185	$ 2,386,970	$ 1,336,311	$ 5,315,017
Liabilities:					
Internal Balance	$ -	$ -	$ -	$ -	$ -
Warrants and Accounts Payable	37,981	23,274	325,588	15,567	402,410
Total Liabilities	37,981	23,274	325,588	15,567	402,410
Fund Balances:					
Restricted	-	328,911	2,061,382	1,320,744	3,711,037
Unassigned	1,201,570	-	-	-	1,201,570
Total Fund Balance	1,201,570	328,911	2,061,382	1,320,744	4,912,607
Total Liabilities, Deferred Inflows and Fund Balances	$ 1,239,551	$ 352,185	$ 2,386,970	$ 1,336,311	$ 5,315,017

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

Camas County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis -
Governmental Funds
For the Year Ended September 30, 2022

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 359,953	$ 356,642	$ -	$ 253,910	$ 970,505
Intergovernmental	97,124	92,894	2,166,469	107,235	2,463,722
Payment in Lieu of Taxes	116,712	74,536	-	1,314	192,562
Grants and Contributions	-	11,712	439,901	188,182	639,795
Charges for Services	63,170	-	-	162,388	225,558
Other Revenues	90,111	50,605	26,250	20,029	186,995
Interest Earned	35,997	-	-	-	35,997
Total Revenues	763,067	586,389	2,632,620	733,058	4,715,134
Expenditures					
Current:					
General Government	613,900	-	-	163,881	777,781
Public Safety	13,042	561,089	-	311,260	885,391
Highways and Streets	-	-	2,460,966	217,839	2,678,805
Sanitation	-	-	-	92,127	92,127
Welfare	-	-	-	34,638	34,638
Culture and Recreation	-	-	-	18,111	18,111
Total Expenditures	626,942	561,089	2,460,966	837,856	4,486,853
Excess (Deficiency) of Revenues Over Expenditures	136,125	25,300	171,654	(104,798)	228,281
Other Financing Sources (Uses)					
Sale of Assets	-	-	236	7,166	7,402
Proceeds from Municipal Lease	(20,289)	-	-	-	(20,289)
Transfers In	148,772	20,000	-	47,000	215,772
Transfers Out	-	-	(47,000)	(168,772)	(215,772)
Total Other Financing Sources (Uses)	128,483	20,000	(46,764)	(114,606)	(12,887)
Net Change in Fund Balances	264,608	45,300	124,890	(219,404)	215,394
Fund Balances - Beginning, Restated	936,962	283,611	1,936,492	1,540,148	4,697,213
Fund Balances - Ending	$ 1,201,570	$ 328,911	$ 2,061,382	$ 1,320,744	$ 4,912,607

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

Camas County, Idaho
Statement of Fiduciary Net Position - Modified Cash Basis
September 30, 2022

	Custodial Funds
Assets	
Cash and Investments	$ 269,048
Total Assets	$ 269,048
Liabilities	
Warrants and Accounts Payable	$ 31,524
Total Liabilities	31,524
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	237,524
Total Net Position	$ 237,524

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

Camas County, Idaho
Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2022

	Custodial Funds
Additions:	
Fees collected for other governments	$ 378,443
Property taxes collected for other governments	1,005,721
Total Revenues	1,384,164
Deductions:	
Fess distributed to other governments	313,286
Taxes distributed to other governments	1,007,733
Total Expenses	1,321,019
Change in Net Position	63,145
Net Position - Beginning	174,379
Net Position - Ending	$ 237,524

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Component Units

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

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

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

The County reports the following major governmental funds:

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

Additionally, the County reports the following fund types:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

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

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

Property Taxes

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Reporting in Governmental Funds

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

C. Assets and Liabilities

Cash Equivalents

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

Capital Assets

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

Accounts Receivable

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Warrants and Accounts Payable

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

Compensated Absences

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

Use of Estimates

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

Change in Accounting Policy

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

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2022, the carrying amount of the County's deposits was $669,334 and the respective bank balances totaled $669,334. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

2. CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2022, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Investments

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

2. CASH AND INVESTMENTS (continued)

The County's investments at September 30, 2022, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
External Investment Pool	None	$ 2,924,220	$ 2,924,220	$ -	$ -
Certificates of Deposit	N/A	643,849	393,849	250,000	-
U.S. Government Bonds	AAA	970,885	-	970,885	-
US Treasury Securiities	AAA	376,067	-	376,067	-
Money Market	N/A	3	3	-	-
		$ 4,915,024	$ 3,318,072	$ 1,596,952	$ -

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

	Governmental Activities	Fiduciary Funds
Cash and cash equivalents	$ 400,286	$ 269,048
Investments categorized as deposits	4,915,026	-
	$ 5,315,312	$ 269,048

3. PENSION PLAN

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

3. PENSION PLAN (continued)

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

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

The actuarially determined contribution requirements of the County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2022, the required contribution rate as a percentage of covered payrolls for members was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Board and was 11.94% for general employees and 12.28% for police and firefighters. The County employer contributions required and paid were $125,207. $122,658, and $122,638 for the three years ended September 30, 2022, 2021, and 2020, respectively.

4. COMPENSATED ABSENCES

The County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked. All accumulated vacation time and compensatory time represents a potential liability to the County. At September 30, 2022. There was a balance of $49,364 due. This was not reported on the balance sheet as part of the modified cash basis.

5. CAPITAL LEASES

All capital leases contain a fiscal funding or annual cancellation clause allowing for termination of the agreement if the payment is not funded by the Camas County Commissioners as required by Idaho Statute. Camas County had the following Capital leases at September 30, 2022:

Capital Lease payable to Western States Caterpillar Finance is due in annual installments of $16,000 including interest at 3.25% per year until fiscal year 2023-2024. The Capital lease is collateralized by a 2014 Caterpillar TL1255C Telehandler

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $35,000 including interest at 3.99% per year until fiscal year 2026-2027. The Capital lease is collateralized by a 2021 Caterpillar 150-15AWD Motor Grader.

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $35,000 including interest at 3.99% per year until fiscal year 2026-2027. The Capital lease is collateralized by a 2021 Caterpillar 150-15AWD Motor Grader.

5. CAPITAL LEASES (continued)

Future minimum lease payments are as follows:

Year Ending September 30,	Total
2023	$ 116,093
2024	130,454
2025	126,000
2026	77,907
2027	390,000
	$ 840,454

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

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

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

6. OPERATING LEASES

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

Year Ending September 30,	Amount
2023	$ 10,930
2024	10,930
2025	10,930
2026	5,465
	$ 38,255

For the year ended September 30, 2022, lease expense was $5,711.

7. RISK MANAGEMENT

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

8. TRANSFERS

The County had transfers between funds during the year ended September 30, 2022 as follows:

$ 47,000	Transferred from the Road and Bridge Fund to Nonmajor funds to reimburse for operating costs
20,000	Transferred from Nonmajor Funds to the Justice Fund to reimburse operating costs
148,722	Transferred from Nonmajor Funds to the General fund to reimburse operating costs
$ 215,722	

SUPPLEMENTARY INFORMATION

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
General Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 370,865	$ 370,865	$ 359,953	$ (10,912)
Intergovernmental	85,350	85,350	97,124	11,774
Payment in Lieu of Taxes	115,060	115,060	116,712	1,652
Charges for Services	11,250	11,250	63,170	51,920
Other Revenues	36,115	36,115	90,111	53,996
Interest Earned	25,575	25,575	35,997	10,422
Total Revenues	644,215	644,215	763,067	118,852
Expenditures				
Current:				
Payroll and Benefits	444,511	449,071	413,633	35,438
Travel and Training	20,108	20,108	11,310	8,798
Operation Expense	81,090	84,126	70,756	13,370
Miscellaneous Expense	115,222	137,507	115,171	22,336
Capital Outlay	32,750	37,750	16,072	21,678
Total Expenditures	693,681	728,562	626,942	101,620
Excess (Deficiency) of Revenues Over Expenditures	(49,466)	(84,347)	136,125	220,472
Other Financing Sources (Uses)				
Change in Fair Market Value of Investments	-	-	(20,289)	(20,289)
Transfers In	35,000	35,000	148,772	113,772
Total Other Financing Sources	35,000	35,000	128,483	93,483
Net Change in Fund Balances	(14,466)	(49,347)	264,608	313,955
Fund Balances - Beginning, Restated	14,466	49,347	936,962	887,615
Fund Balances - Ending	$ -	$ -	$ 1,201,570	$ 1,201,570

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Justice Fund
For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 365,745	$ 365,745	$ 356,642	$ (9,103)
Intergovernmental	88,892	88,892	92,894	4,002
Payment in Lieu of Taxes	70,000	70,000	74,536	4,536
Grants and Contributions	11,500	11,500	11,712	212
Other Revenues	32,600	32,600	50,605	18,005
Total Revenues	568,737	568,737	586,389	17,652
Expenditures				
Current:				
Payroll and Benefits	514,190	514,190	470,886	43,304
Travel and Training	6,700	6,700	2,793	3,907
Operation Expense	25,250	25,250	20,081	5,169
Miscellaneous Expense	43,975	43,975	44,255	(280)
Capital Outlay	32,006	32,006	23,074	8,932
Total Expenditures	622,121	622,121	561,089	61,032
Excess (Deficiency) of Revenues Over Expenditures	(53,384)	(53,384)	25,300	78,684
Other Financing Sources (Uses)				
Transfers In	30,000	30,000	20,000	(10,000)
Total Other Financing Sources	30,000	30,000	20,000	(10,000)
Net Change in Fund Balances	(23,384)	(23,384)	45,300	68,684
Fund Balances - Beginning, Restated	23,384	23,384	283,611	260,227
Fund Balances - Ending	$ -	$ -	$ 328,911	$ 328,911

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Road & Bridge
For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 1,466,707	$ 1,466,707	$ 2,166,469	$ 699,762
Grants and Contributions	873,000	873,000	439,901	(433,099)
Other Revenues	-	-	26,250	26,250
Total Revenues	2,339,707	2,339,707	2,632,620	292,913
Expenditures				
Current:				
Payroll and Benefits	700,365	700,365	635,793	64,572
Travel and Training	5,000	5,000	1,283	3,717
Operation Expense	887,800	887,800	750,578	137,222
Miscellaneous Expense	2,000	2,000	3,129	(1,129)
Capital Outlay	1,118,890	1,118,890	1,070,183	48,707
Total Expenditures	2,714,055	2,714,055	2,460,966	253,089
Excess (Deficiency) of Revenues Over Expenditures	(374,348)	(374,348)	171,654	546,002
Other Financing Sources (Uses)				
Sale of Assets	6,500	6,500	236	(6,264)
Transfers In	-	-	-	-
Transfers Out	(47,000)	(47,000)	(47,000)	-
Total Other Financing Sources	(40,500)	(40,500)	(46,764)	(6,264)
Net Change in Fund Balances	(414,848)	(414,848)	124,890	539,738
Fund Balances - Beginning, Restated	414,850	414,850	1,936,492	1,521,642
Fund Balances - Ending	$ -	$ -	$ 2,061,382	$ 2,061,380

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2022

	Budget	Actual	Variance
Clerk/Auditor			
Salaries and Benefits	$ 81,580	$ 81,045	$ 535
Operating Expenses	1,450	1,401	49
Capital Outlay	200	61	139
Travel and Training	2,250	462	1,788
Misc	300	158	142
	85,780	83,127	2,511
Assessor			
Salaries and Benefits	75,250	74,928	322
Operating Expenses	5,400	5,103	297
Capital Outlay	5,000	2,550	2,450
Travel and Training	2,950	1,798	1,152
Misc	700	455	245
	89,300	84,834	4,466
Treasurer/Tax Collector			
Salaries and Benefits	83,100	80,291	2,809
Operating Expenses	4,550	2,484	2,066
Capital Outlay	400	-	400
Travel and Training	2,300	1,249	1,051
Misc	5,150	300	4,850
	95,500	84,324	11,176
Commissioners			
Salaries and Benefits	72,230	71,888	342
Operating Expenses	50	-	50
Capital Outlay	500	-	500
Travel and Training	1,700	-	1,700
Misc	500	400	100
	74,980	72,288	2,692
Other			
Salaries and Beneftis	10,800	5,839	4,961
Misc	95,122	86,684	8,438
	105,922	92,523	13,399
Courthouse			
Salaries and Benefits	4,560	4,560	-
Capital Outlay	30,000	11,610	18,390
Operating Expenses	58,950	52,246	6,704
Misc	3,600	2,988	612
	97,110	71,404	25,706

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2022
(continued)

	Budget	Actual	Variance
County Agent			
Salaries and Benefits	$ 42,867	$ 33,443	$ 9,424
Travel and Training	2,008	2,299	(291)
Operating Expenses	3,915	2,073	1,842
Capital Outlay	200	1,398	(1,198)
	48,990	39,213	9,777
Elections			
Salaries and Benefits	-	-	-
Travel and Training	3,550	2,331	1,219
Operating Expenses	6,986	6,616	370
Misc	100	34	66
	10,636	8,981	1,655
Planning and Zoning			
Salaries and Benefits	65,084	48,747	16,337
Travel and Training	4,150	3,171	979
Operating Expenses	2,250	833	1,417
Capital Outlay	1,100	453	647
Misc	24,335	24,002	333
	96,919	77,206	19,713
Coroner			
Salaries and Benefits	13,600	12,892	708
Operating Expenses	575	-	575
Capital Outlay	350	-	350
Travel and Training	1,200	-	1,200
Misc	7,700	150	7,550
	23,425	13,042	10,383
Total Expenditures	$ 728,562	$ 626,942	$ 101,620

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2022

	Indigent	District Court	Revaluation	Health	Landfill Fund
Assets					
Cash and Cash Equivalents	$ 1,108	$ 8,473	$ 90,760	$ 60,114	$ 14,828
Total Assets	$ 1,108	$ 8,473	$ 90,760	$ 60,114	$ 14,828
Liabilities					
Warrants and Accounts Payable	1,108	2,250	1,998	1,095	432
Total Liabilities	1,108	2,250	1,998	1,095	432
Fund Balances					
Restricted	-	6,223	88,762	59,019	14,396
Unrestricted	-	-	-	-	-
Total Fund Balances	-	6,223	88,762	59,019	14,396
Total Liabilities and Fund Balances	$ 1,108	$ 8,473	$ 90,760	$ 60,114	$ 14,828

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2022
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Assets					
Cash and Cash Equivalents	$ 372,961	$ 5,498	$ 2,880	$ 184,170	$ 162,932
Total Assets	$ 372,961	$ 5,498	$ 2,880	$ 184,170	$ 162,932
Liabilities					
Warrants and Accounts Payable	3,076	-	-	-	3,194
Total Liabilities	3,076	-	-	-	3,194
Fund Balances					
Restricted	369,885	5,498	2,880	184,170	159,738
Unrestricted	-	-	-	-	-
Total Fund Balances	369,885	5,498	2,880	184,170	159,738
Total Liabilities and Fund Balances	$ 372,961	$ 5,498	$ 2,880	$ 184,170	$ 162,932

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2022
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Assets					
Cash and Cash Equivalents	$ 348,800	$ 1,360	$ 959	$ 2,012	$ -
Total Assets	$ 348,800	$ 1,360	$ 959	$ 2,012	$ -
Liabilities					
Warrants and Accounts Payable	1,230	1,184	-	-	-
Total Liabilities	1,230	1,184	-	-	-
Fund Balances					
Restricted	347,570	176	959	2,012	-
Unrestricted	-	-	-	-	-
Total Fund Balances	347,570	176	959	2,012	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 348,800	$ 1,360	$ 959	$ 2,012	$ -

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2022
(continued)

	Snowmobile	Soldier Water	Waterway	County Fair	Total
Assets					
Cash and Cash Equivalents	$ 33,800	$ 3	$ 30,672	14,981	$ 1,336,311
Total Assets	$ 33,800	$ 3	$ 30,672	$ 14,981	$ 1,336,311
Liabilities					
Warrants and Accounts Payable	-	-	-	-	15,567
Total Liabilities	-	-	-	-	15,567
Fund Balances					
Restricted	33,800	3	30,672	14,981	$ 1,320,744
Unrestricted	-	-	-	-	-
Total Fund Balances	33,800	3	30,672	14,981	1,320,744
Total Liabilities, Deferred Inflows, and Fund Balances	$ 33,800	$ 3	$ 30,672	$ 14,981	$ 1,336,311

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2022

	Indigent	District Court	Revaluation	Health	Landfill Fund
Revenues					
Property Taxes	$ 33,450	$ 58,812	$ 44,064	$ 2,469	$ 5,227
Intergovernmental	4,775	21,010	6,171	1,437	787
Payment in Lieu of Taxes	237	412	-	9	-
Grants and Contributions	-	1,300	-	-	-
Charges for Services	-	-	-	1,272	-
Other Revenues	3,516	2,441	859	-	-
Total Revenues	41,978	83,975	51,094	5,187	6,014
Expenditures					
Current:					
Payroll and Benefits	-	40,466	50,367	-	-
Travel and Training	125	-	508	-	-
Operation Expense	15,339	7,635	-	-	5,684
Miscellaneous Expense	371	43,398	4,190	-	
Capital Outlay	-	628	5,025	18,803	-
Total Expenditures	15,835	92,127	60,090	18,803	5,684
Excess (Deficiency) of Revenues Over Expenditures	26,143	(8,152)	(8,996)	(13,616)	330
Other Financing Sources (Uses)					
Sale of Assets	-	7,166	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(128,772)	(40,000)	-	-	-
Total Other Financing Sources	(128,772)	(32,834)	-	-	-
Net Change in Fund Balances	(102,629)	(40,986)	(8,996)	(13,616)	330
Net Position - Beginning, Previously Stated	105,073	51,567	102,068	72,873	14,412
Prior Period Adjustment	(2,444)	(4,358)	(4,310)	(238)	(346)
Fund Balances - Beginning	102,629	47,209	97,758	72,635	14,066
Fund Balances - Ending	$ -	$ 6,223	$ 88,762	$ 59,019	$ 14,396

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2022
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Revenues					
Property Taxes	$ 47,102	$ 16,878	$ -	$ 9,868	$ -
Intergovernmental	4,979	2,558	-	5,774	51,745
Payment in Lieu of Taxes	336	-	-	68	-
Grants and Contributions	-	-	2,380	-	-
Charges for Services	87,018	-	-	-	-
Other Revenues	2,651	-	-	-	-
Total Revenues	142,086	19,436	2,380	15,710	51,745
Expenditures					
Current:					
Payroll and Benefits	85,777	-	-	-	59,168
Travel and Training	1,405	-	-	-	781
Operation Expense	3,689	18,341	-	1,900	-
Miscellaneous Expense	38,989	-	-	-	215
Capital Outlay	87,979	-	-	-	-
Total Expenditures	217,839	18,341	-	1,900	60,164
Excess (Deficiency) of Revenues Over Expenditures	(75,753)	1,095	2,380	13,810	(8,419)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	47,000	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	47,000	-	-	-	-
Net Change in Fund Balances	(28,753)	1,095	2,380	13,810	(8,419)
Net Position - Beginning, Previously Stated	404,888	5,592	500	170,928	169,068
Prior Period Adjustment	(6,250)	(1,189)	-	(568)	(911)
Fund Balances - Beginning	398,638	4,403	500	170,360	168,157
Fund Balances - Ending	$ 369,885	$ 5,498	$ 2,880	$ 184,170	$ 159,738

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2022
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Revenues					
Property Taxes	$ 29,356	$ -	$ 4,623	$ 2,061	$ -
Intergovernmental	4,262	2,841	612	284	-
Payment in Lieu of Taxes	205	-	32	15	-
Grants and Contributions	184,502	-	-	-	-
Charges for Services	18,903	15,607	-	-	2,066
Other Revenues	797	-	-	-	-
Total Revenues	238,025	18,448	5,267	2,360	2,066
Expenditures					
Current:					
Payroll and Benefits	1,700	-	-	-	-
Travel and Training	12,408	-	-	-	-
Operation Expense	11,207	35,332	6,000	2,600	-
Miscellaneous Expense	19,242	-	-	-	647
Capital Outlay	231,371	-	-	-	-
Total Expenditures	275,928	35,332	6,000	2,600	647
Excess (Deficiency) of Revenues Over Expenditures	(37,903)	(16,884)	(733)	(240)	1,419
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	(37,903)	(16,884)	(733)	(240)	1,419
Net Position - Beginning, Previously Stated	384,314	19,578	1,938	2,287	(1,419)
Prior Period Adjustment	1,159	(2,518)	(246)	(35)	-
Fund Balances - Beginning	385,473	17,060	1,692	2,252	(1,419)
Fund Balances - Ending	$ 347,570	$ 176	$ 959	$ 2,012	$ -

Camas County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended September 30, 2022
(continued)

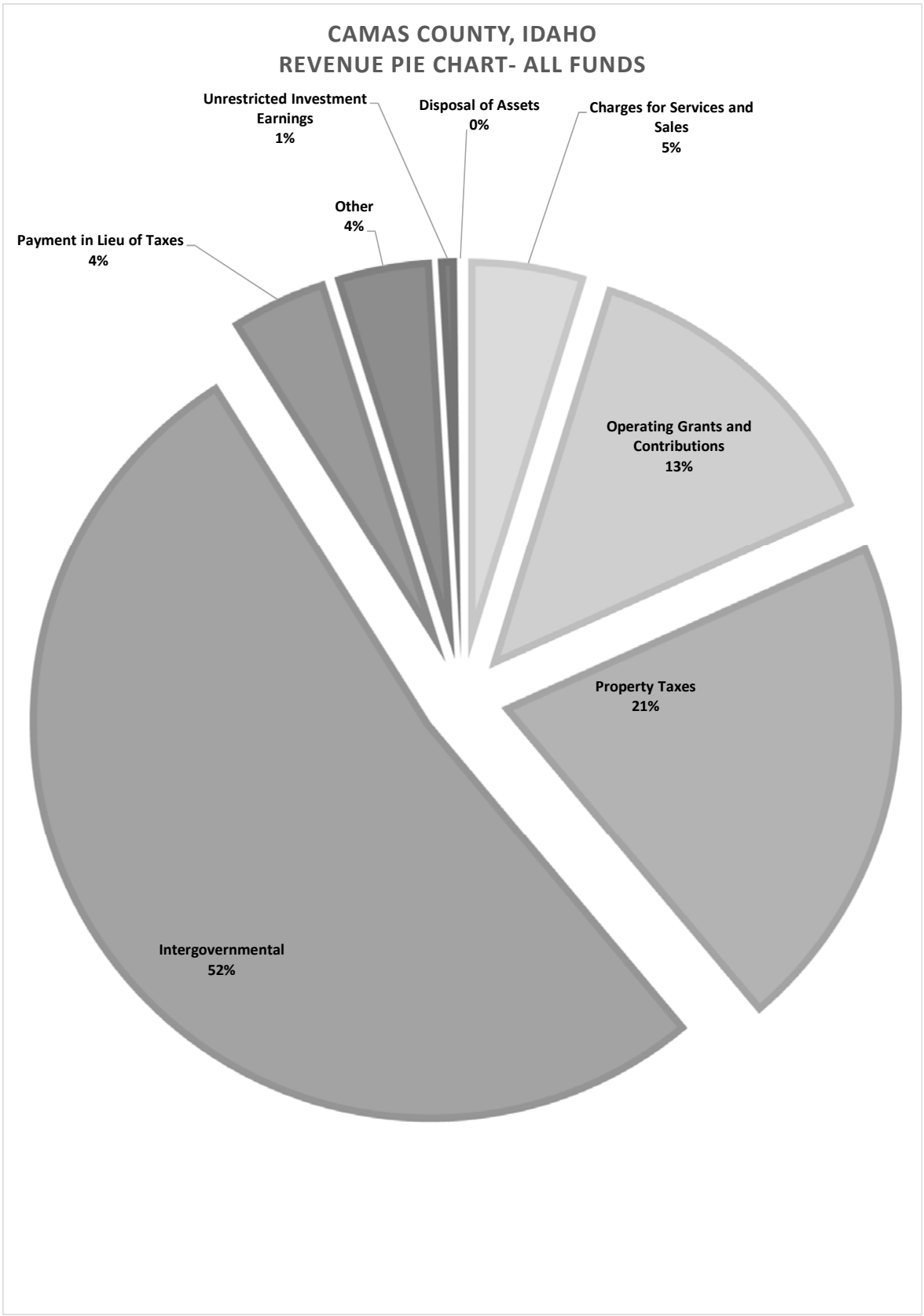
	Snowmobile	Soldier Water	Waterway	County Fair	Total
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 253,910
Intergovernmental	-	-	-	-	107,235
Payment in Lieu of Taxes	-	-	-	-	1,314
Grants and Contributions	-	-	-	-	188,182
Charges for Services	31,723	-	5,799	-	162,388
Other Revenues	-	-	-	9,765	20,029
Total Revenues	31,723	-	5,799	9,765	733,058
Expenditures					
Current:					
Payroll and Benefits	-	-	-	-	237,478
Travel and Training	-	-	-	-	15,227
Operation Expense	17,055	-	2,000	7,511	134,293
Miscellaneous Expense	-	-	-	-	107,052
Capital Outlay	-	-	-	-	343,806
Total Expenditures	17,055	-	2,000	7,511	837,856
Excess (Deficiency) of Revenues Over Expenditures	14,668	-	3,799	2,254	(104,798)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	7,166
Transfers In	-	-	-	-	47,000
Transfers Out	-	-	-	-	(168,772)
Total Other Financing Sources	-	-	-	-	(114,606)
Net Change in Fund Balances	14,668	-	3,799	2,254	(219,404)
Net Position - Beginning, Previously Stated	19,132	3	26,873	12,727	1,562,402
Prior Period Adjustment	-	-	-	-	(22,254)
Fund Balances - Beginning	19,132	3	26,873	12,727	1,540,148
Fund Balances - Ending	$ 33,800	$ 3	$ 30,672	$ 14,981	$ 1,320,744

Camas County, Idaho
Combining Statement of Fiduciary Net Position - Modified Cash Basis - Custodial Funds
September 30, 2022

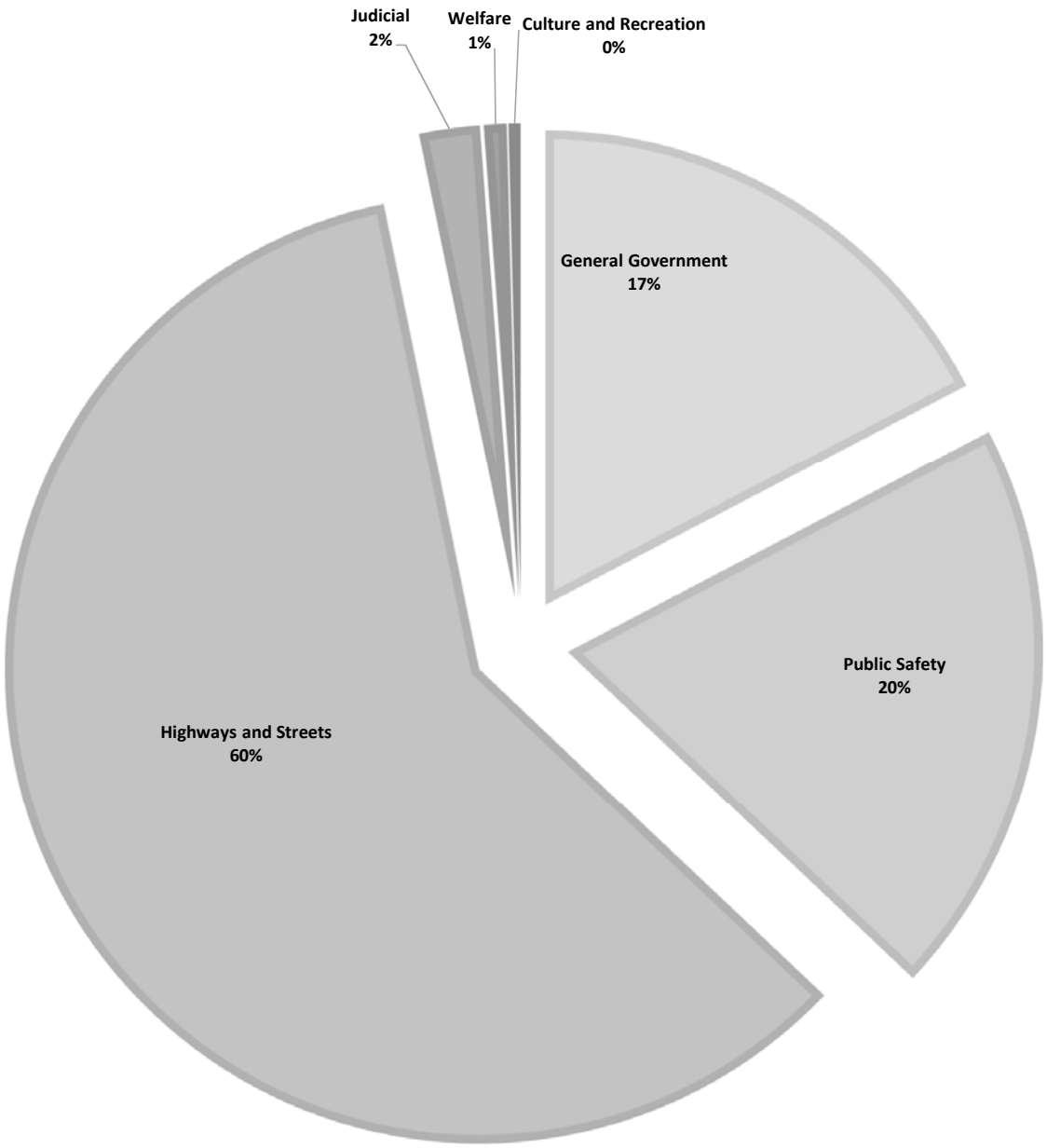
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 264,455	$ 4,593	$ 269,048
Total Assets	$ 264,455	$ 4,593	$ 269,048
Liabilities			
Warrants and Accounts Payable	$ 27,137	$ 4,387	$ 31,524
Total Liabilities	27,137	4,387	31,524
Net Position			
Restricted for:			
Individuals, Organizations, or Other Governments	237,318	206	237,524
Total Net Position	$ 237,318	$ 206	$ 237,524

Camas County, Idaho
Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2022

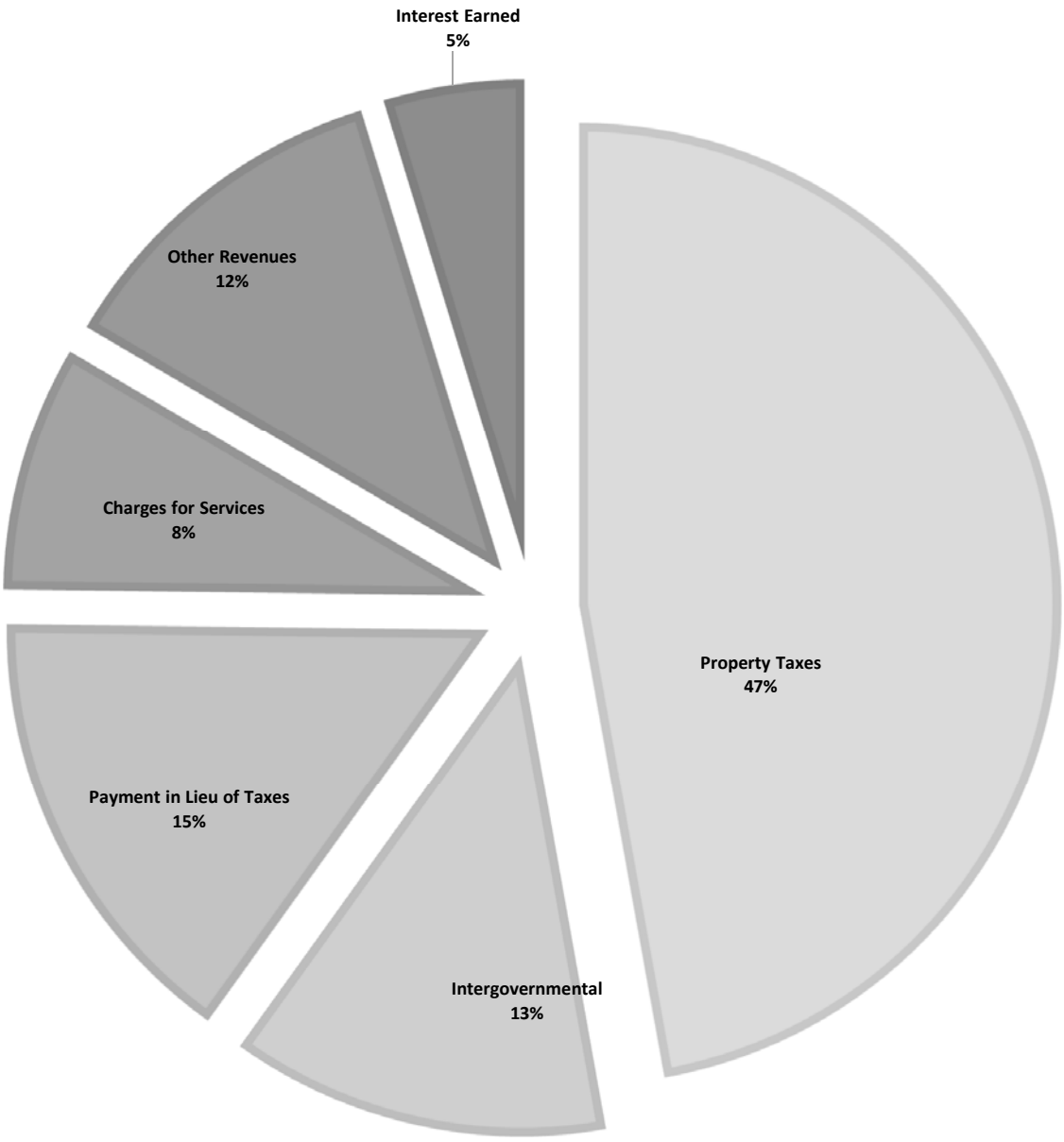
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 378,443	$ -	$ 378,443
Property taxes collected for other governments	-	1,005,721	1,005,721
Total Revenues	378,443	1,005,721	1,384,164
Deductions:			
Fess distributed to other governments	313,286	-	313,286
Taxes distributed to other governments	-	1,007,733	1,007,733
Total Expenses	313,286	1,007,733	1,321,019
Change in Net Position	65,157	(2,012)	63,145
Net Position - Beginning	172,161	2,218	174,379
Net Position - Ending	$ 237,318	$ 206	$ 237,524


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- ALL FUNDS
Unrestricted Investment Earnings 1%
Disposal of Assets 0%
Charges for Services and Sales 5%
Other 4%
Payment in Lieu of Taxes 4%
Operating Grants and Contributions 13%
Property Taxes 21%
Intergovernmental 52%

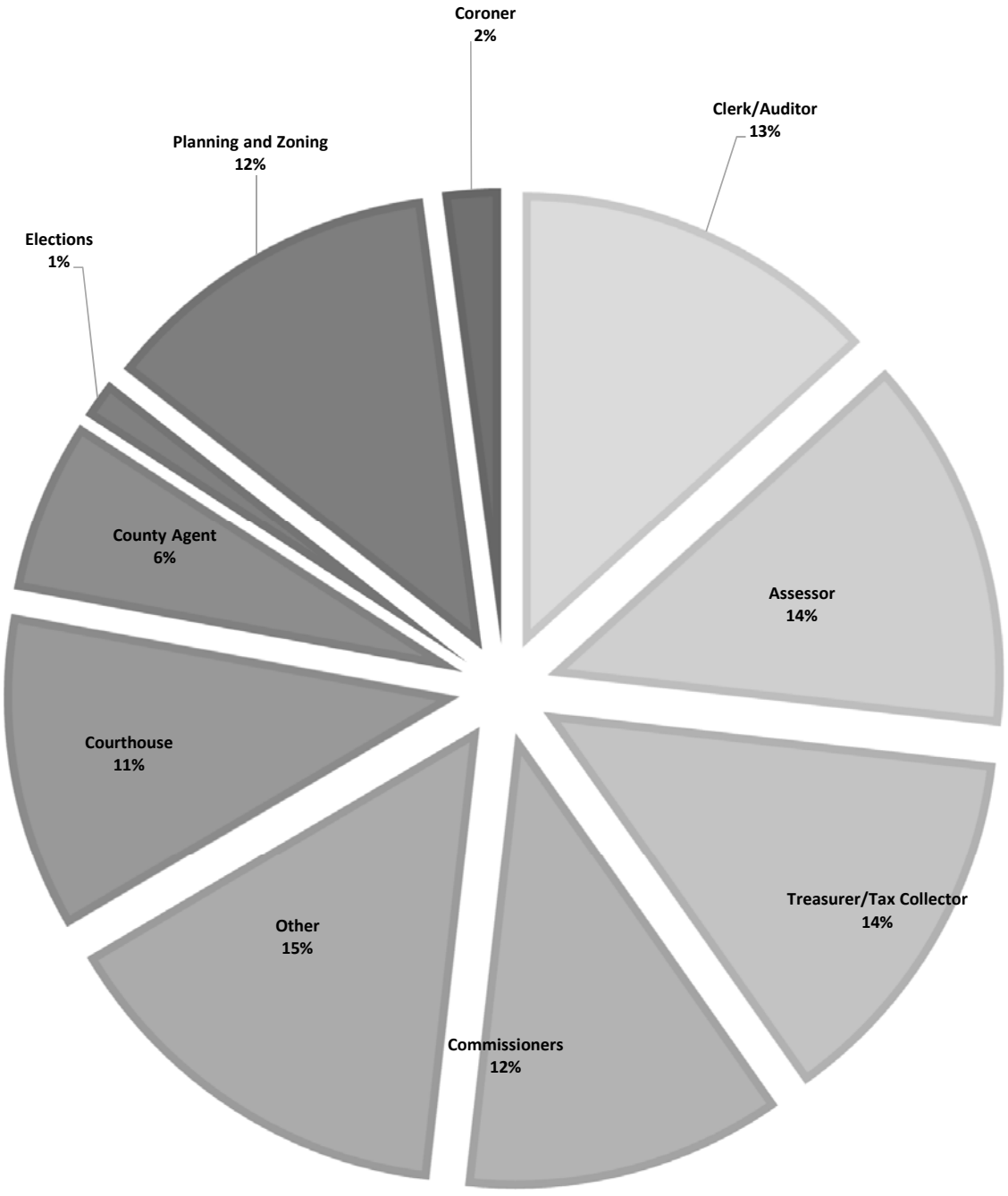
CAMAS COUNTY, IDAHO
EXPENSE PIE CHART- ALL FUNDS

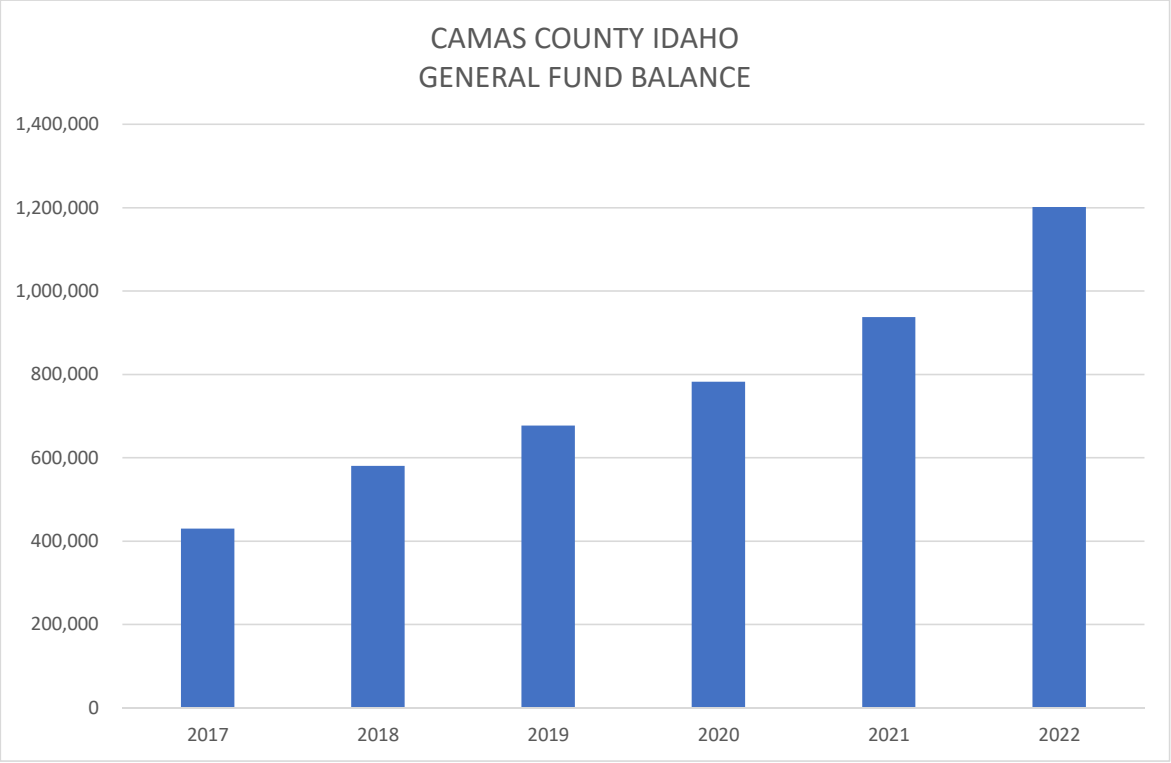


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- GENERAL FUND

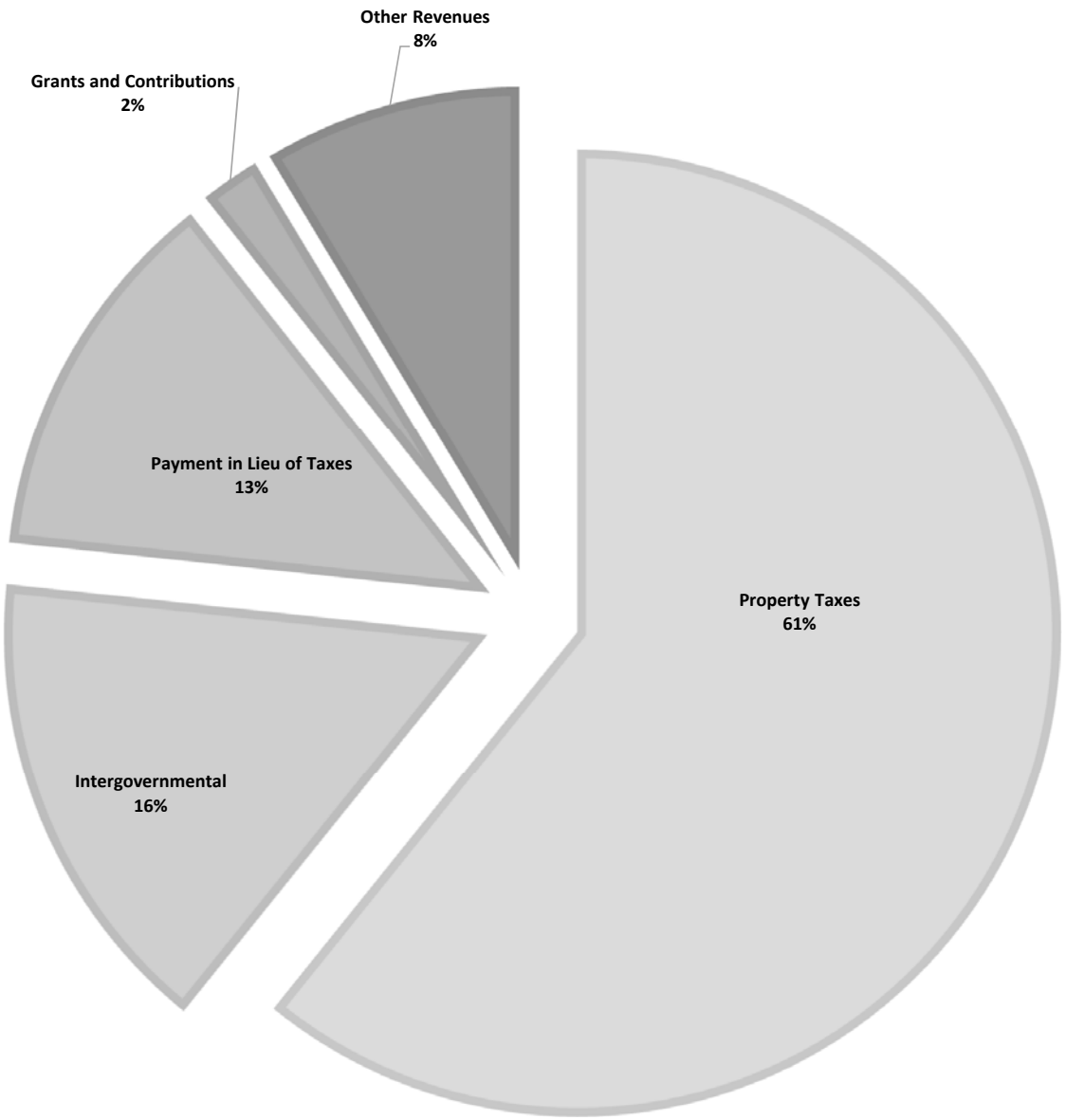


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- GENERAL FUND

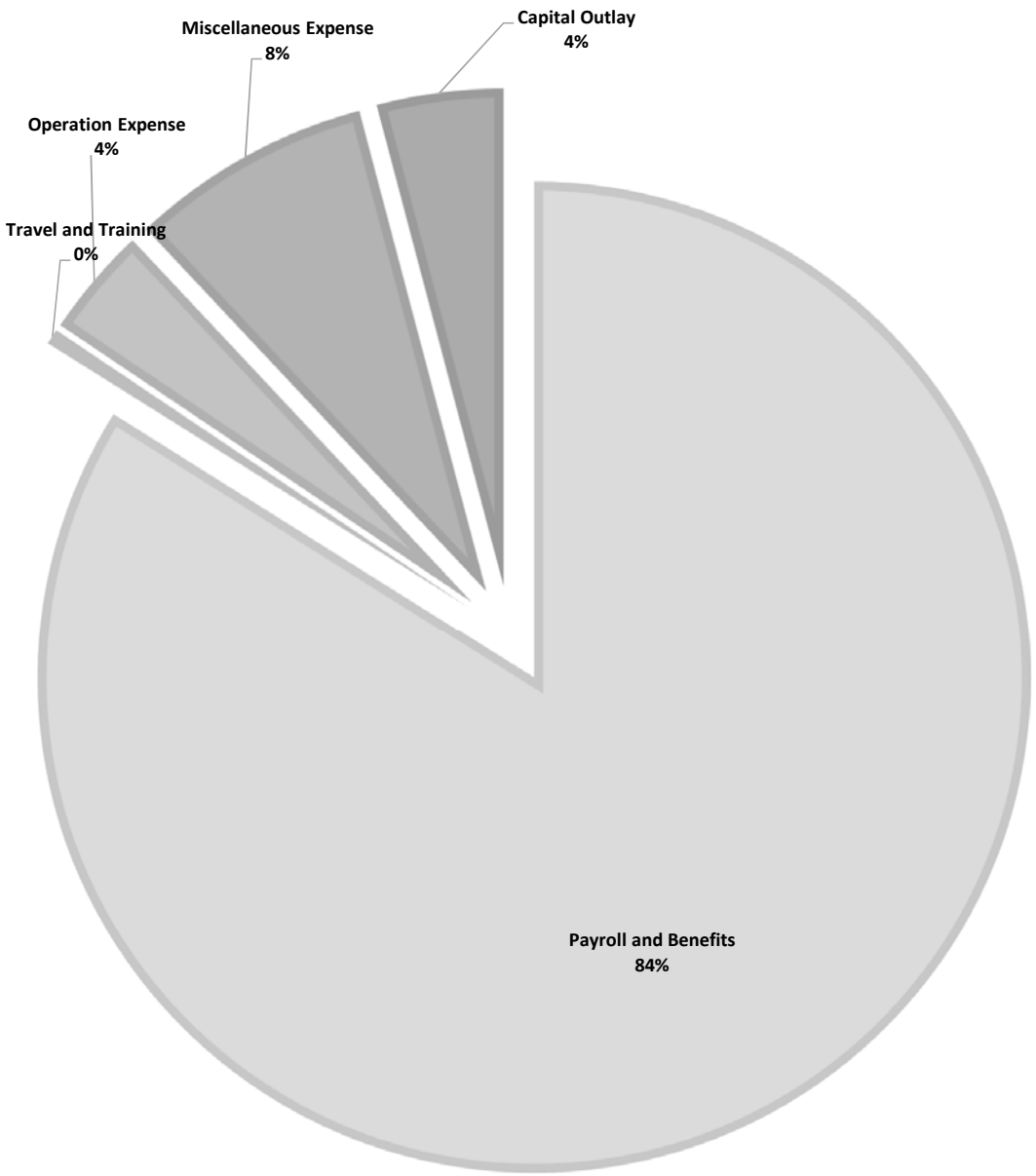


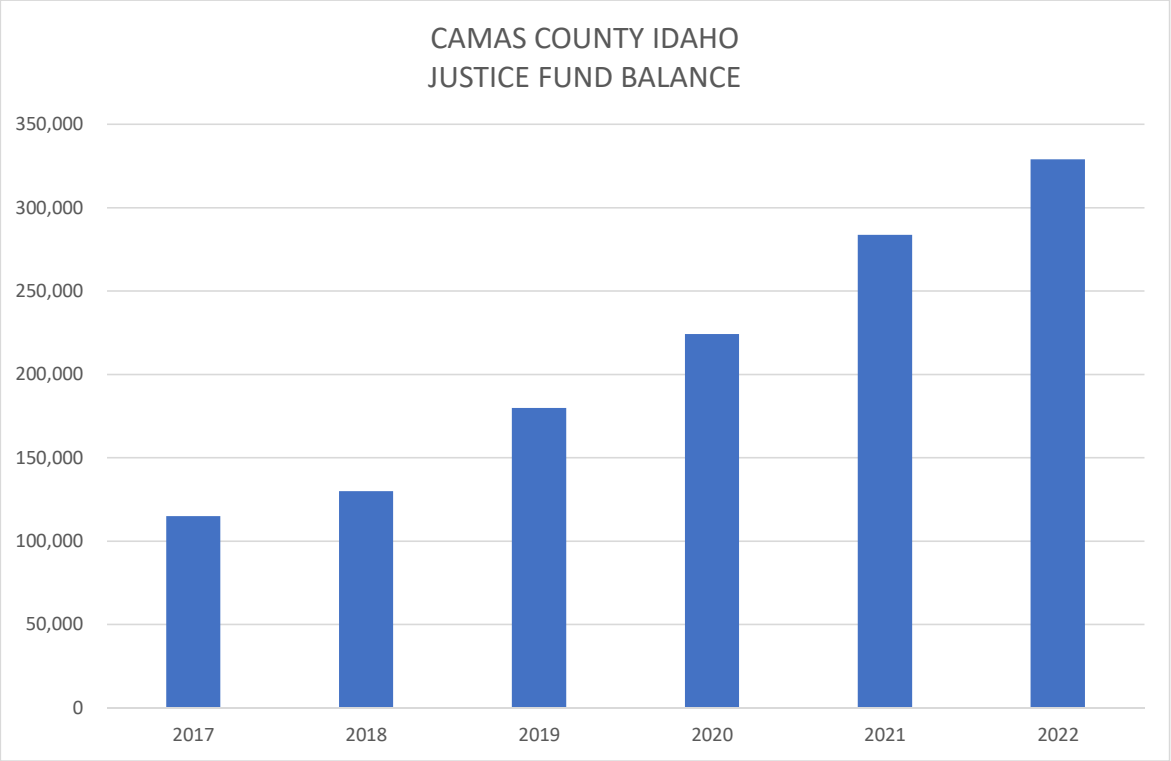

CAMAS COUNTY IDAHO
GENERAL FUND BALANCE
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
2017
2018
2019
2020
2021
2022

CAMAS COUNTY, IDAHO
REVENUE PIE CHART- JUSTICE FUND

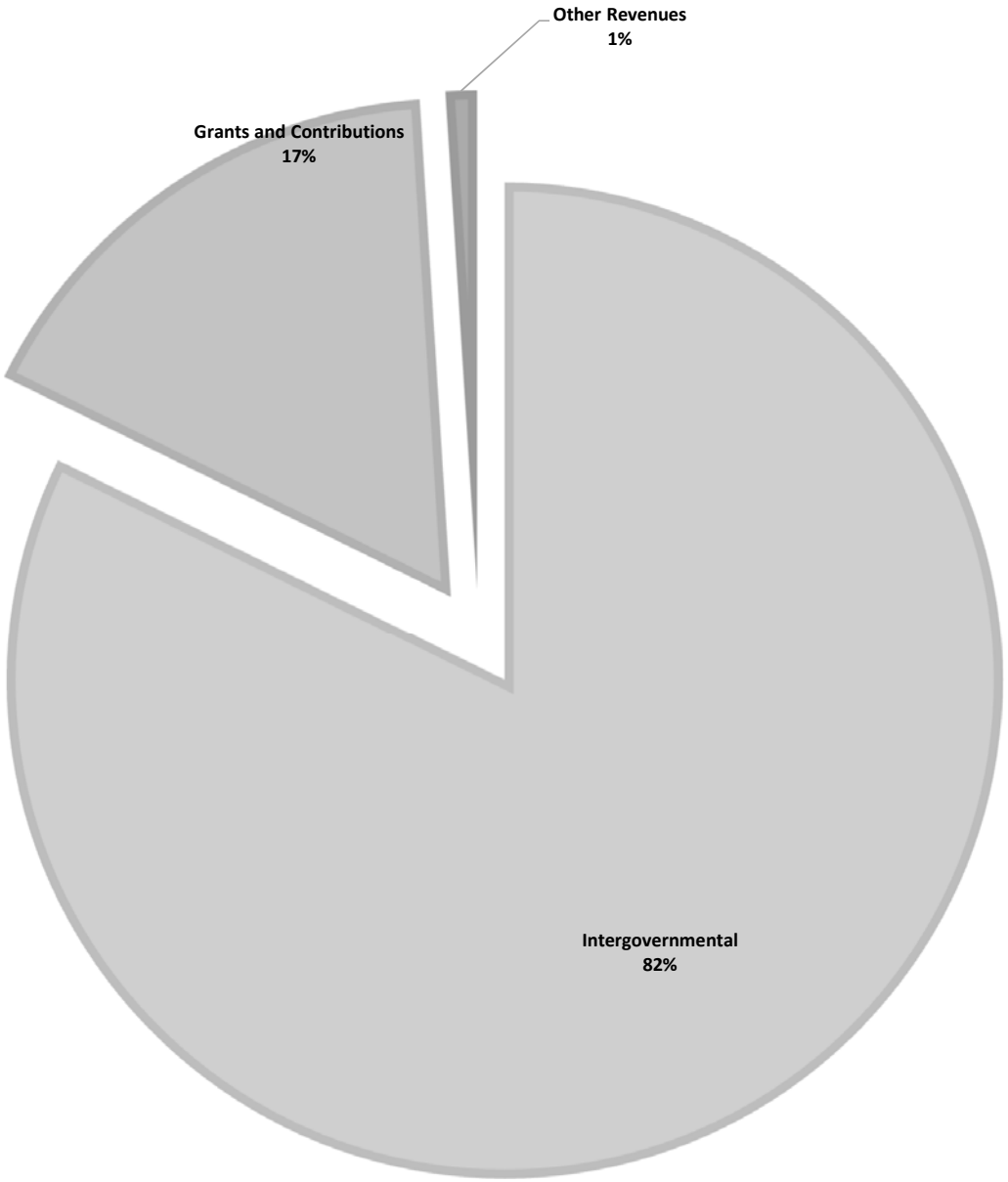


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- JUSTICE FUND

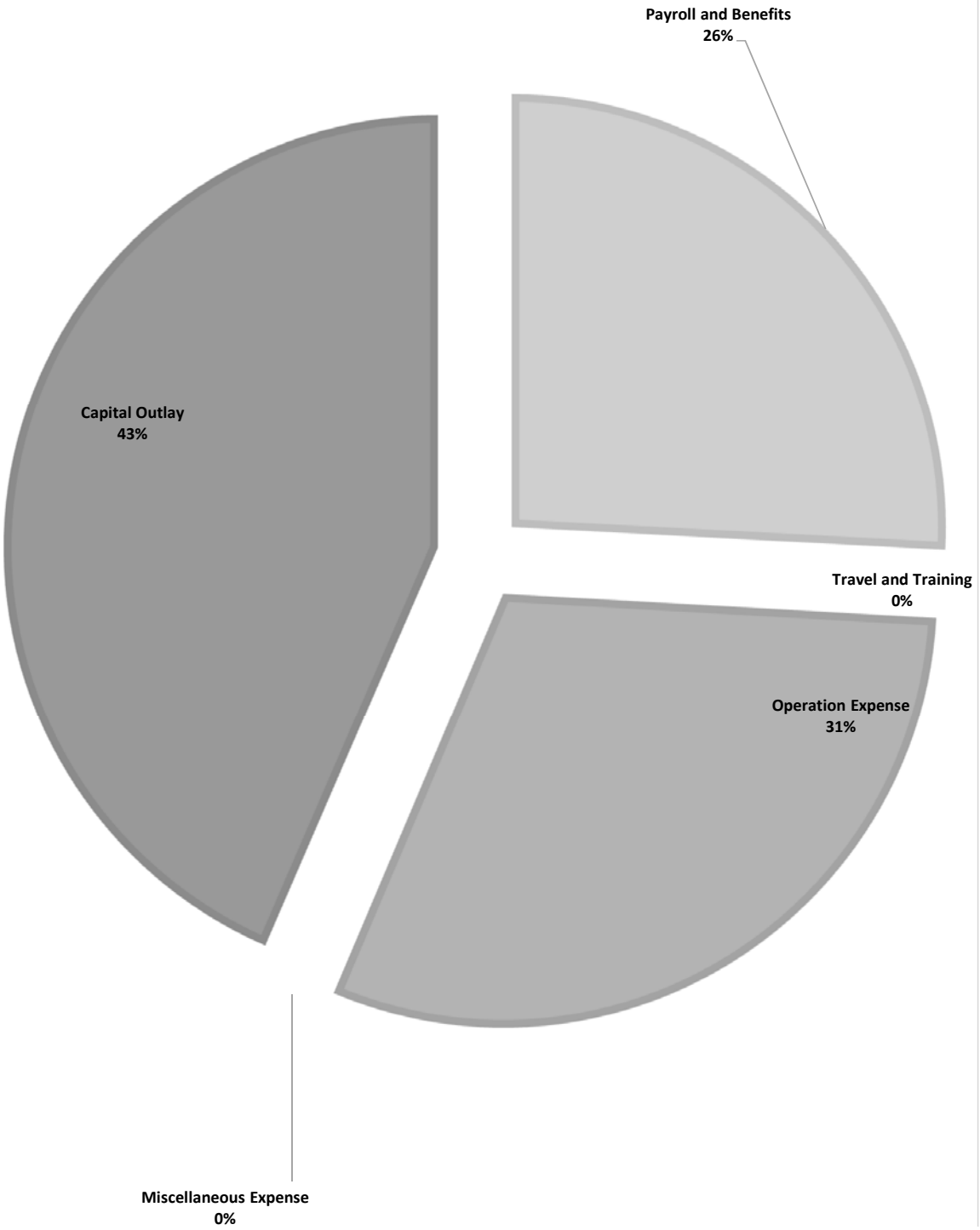


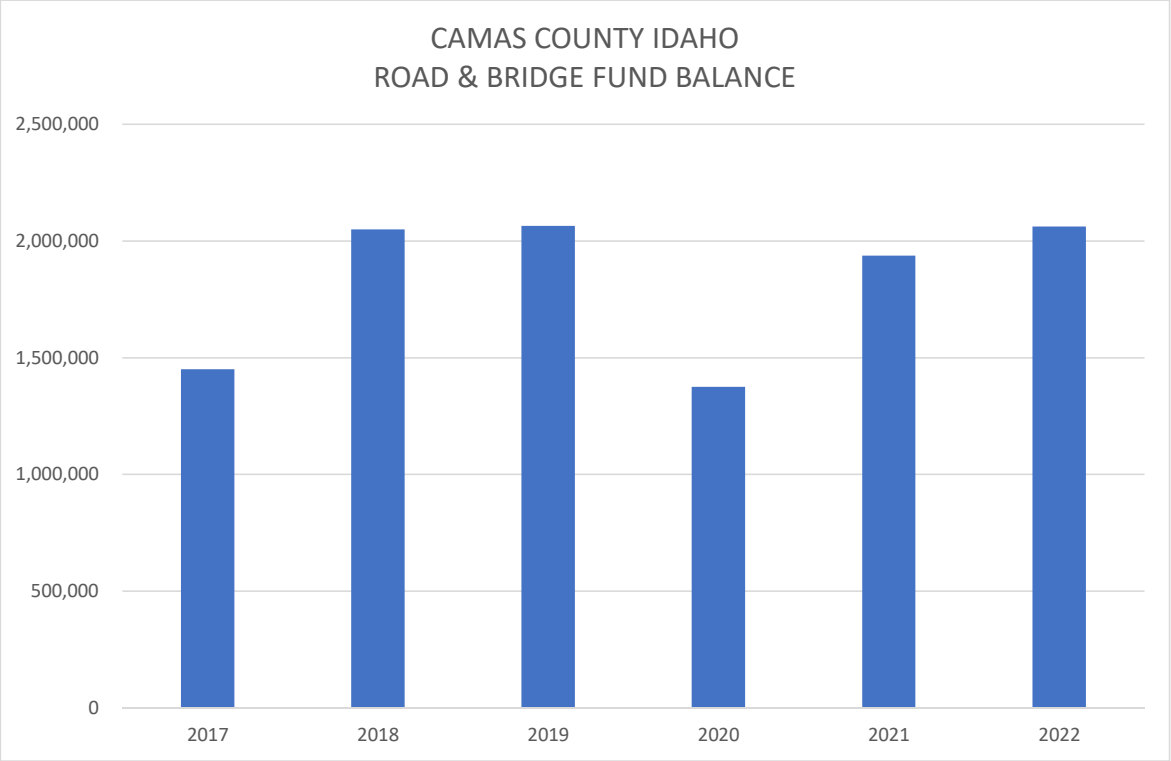

CAMAS COUNTY IDAHO
JUSTICE FUND BALANCE
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2017
2018
2019
2020
2021
2022

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



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




CAMAS COUNTY IDAHO
ROAD & BRIDGE FUND BALANCE
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2017
2018
2019
2020
2021
2022

FEDERAL REPORTS

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

Board of Commissioners
Camas County
Fairfield, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camas County, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Camas County, Idaho's basic financial statements and have issued our report thereon dated May 2, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
May 2, 2023