CAMAS COUNTY, IDAHO

Report on Audited
Modified Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2023

Table of Contents

Page

Independent Auditor's Report 4

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:

Statement of Net Position – Modified Cash Basis 7

Statement of Activities – Modified Cash Basis 8

Fund Financial Statements

Balance Sheet – Modified Cash Basis – Governmental Funds 9

Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds 10

Statement of Fiduciary Net Position – Modified Cash Basis 11

Statement of Changes in Fiduciary Net Position – Modified Cash Basis 12

Notes to Financial Statements 13

SUPPLEMENTARY INFORMATION

Budgetary (Modified Cash Basis) Comparison Schedule:

General Fund 24

Justice Fund 25

Road and Bridge 26

Supplemental Schedule of Expenditures by Object of Expenditure – Budget (Modified Cash Basis) and Actual – General Fund 27

Combining Balance Sheet – Modified Cash Basis – Nonmajor Governmental Funds 29

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Nonmajor Governmental Funds 33

Table of Contents

Page

Combining Statements of Fiduciary Assets and Liabilities – Modified Cash Basis – Custodial Funds 37

Combining Statements of Changes in Fiduciary Net Position – Modified Cash Basis – Custodial Funds 38

Revenue Pie Chart – All Funds 39

Expense Pie Chart – All Funds 40

Revenue Pie Chart – General Fund 41

Expenditure Pie Chart - 42

General Fund Balance 43

Revenue Pie Chart – Justice Fund 44

Expenditure Pie Chart – Justice Fund 45

Justice Fund Balance 46

Revenue Pie Chart – Road & Bridge Fund 47

Expenditure Pie Chart – Road & Bridge Fund 48

Road & Bridge Fund Balance 49

FEDERAL REPORTS

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 51

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
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, 2023, 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, 2023, 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 generally accepted auditing standards 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 generally accepted auditing standards 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 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 3, 2024 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 3, 2024

Camas County, Idaho
Statement of Net Position - Modified Cash Basis
September 30, 2023

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 4,945,262
Total Assets	4,945,262
Liabilities	
Warrants and Accounts Payable	233,773
Total Liabilities	233,773
Net Position	
Restricted	3,339,184
Unrestricted	1,372,305
Total Net Position	$ 4,711,489

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, 2023

	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	$ 835,250	$ 257,169	$ -	$ -	$ (578,081)
Public Safety	716,309	33,683	72,366	-	(610,260)
Highways and Streets	2,637,356	-	121,170	-	(2,516,186)
Judicial	69,897	-	-	-	(69,897)
Welfare	33,919	14,235	-	-	(19,684)
Culture and Recreation	27,596	6,326	-	-	(21,270)
Total Primary Government	$ 4,320,327	$ 311,413	$ 193,536	$ -	(3,815,378)
General Revenues:					
Property Taxes					1,010,570
Intergovernmental					2,162,699
Payment in Lieu of Taxes					204,664
Other					121,019
Unrestricted Investment Earnings					110,631
Change in Fair Market Value of Investments					-
Disposal of Assets					4,675
Total General Revenues and Special Items					3,614,258
Change in Net Position					(201,120)
Net Position, Beginning of Year					4,912,609
Net Position, End of Year					$ 4,711,489

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

Camas County, Idaho
Balance Sheet - Modified Cash Basis -
Governmental Funds
September 30, 2023

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 1,414,365	$ 329,859	$ 1,775,227	$ 1,425,811	$ 4,945,262
Total Assets	$ 1,414,365	$ 329,859	$ 1,775,227	$ 1,425,811	$ 4,945,262
Liabilities:					
Warrants and Accounts Payable	$ 42,060	$ 4,375	$ 164,862	$ 22,476	$ 233,773
Total Liabilities	42,060	4,375	164,862	22,476	233,773
Fund Balances:					
Restricted	-	325,484	1,610,365	1,403,335	3,339,184
Unassigned	1,372,305	-	-	-	1,372,305
Total Fund Balance	1,372,305	325,484	1,610,365	1,403,335	4,711,489
Total Liabilities, Deferred Inflows and Fund Balances	$ 1,414,365	$ 329,859	$ 1,775,227	$ 1,425,811	$ 4,945,262

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, 2023

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 363,445	$ 387,334	$ -	$ 259,791	$ 1,010,570
Intergovernmental	96,257	85,119	1,880,805	100,518	2,162,699
Payment in Lieu of Taxes	129,497	74,201	-	966	204,664
Grants and Contributions	14,181	11,840	121,170	46,345	193,536
Charges for Services	83,468	-	-	227,945	311,413
Other Revenues	69,019	22,045	13,078	16,877	121,019
Interest Earned	110,631	-	-	-	110,631
Total Revenues	866,498	580,539	2,015,053	652,442	4,114,532
Expenditures					
Current:					
General Government	674,313	-	-	160,937	835,250
Public Safety	13,699	583,967	-	118,643	716,309
Highways and Streets	-	-	2,419,126	218,230	2,637,356
Sanitation	-	-	-	69,897	69,897
Welfare	-	-	-	33,919	33,919
Culture and Recreation	-	-	-	27,596	27,596
Total Expenditures	688,012	583,967	2,419,126	629,222	4,320,327
Excess (Deficiency) of Revenues Over Expenditures	178,486	(3,428)	(404,073)	23,220	(205,795)
Other Financing Sources (Uses)					
Sale of Assets	-	-	56	4,619	4,675
Transfers In	-	-	-	54,751	54,751
Transfers Out	(7,751)	-	(47,000)	-	(54,751)
Total Other Financing Sources (Uses)	(7,751)	-	(46,944)	59,370	4,675
Net Change in Fund Balances	170,735	(3,428)	(451,017)	82,590	(201,120)
Fund Balances - Beginning, Restated	1,201,570	328,912	2,061,382	1,320,745	4,912,609
Fund Balances - Ending	$ 1,372,305	$ 325,484	$ 1,610,365	$ 1,403,335	$ 4,711,489

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

Camas County, Idaho
Statement of Fiduciary Net Position - Modified Cash Basis
September 30, 2023

	Custodial Funds
Assets	
Cash and Investments	$ 593,534
Total Assets	$ 593,534
Liabilities	
Warrants and Accounts Payable	$ 21,085
Total Liabilities	21,085
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	572,449
Total Net Position	$ 572,449

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, 2023

	Custodial Funds
Additions:	
Fees collected for other governments	$ 593,204
Property taxes collected for other governments	1,014,564
Total Revenues	1,607,768
Deductions:	
Fess distributed to other governments	254,811
Taxes distributed to other governments	1,018,034
Total Expenses	1,272,845
Change in Net Position	334,923
Net Position - Beginning	237,526
Net Position - Ending	$ 572,449

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.

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.

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

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.

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.

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.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2023, the carrying amount of the County's deposits was $320,345 and the respective bank balances totaled $237,622. All of the total bank balance 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, 2023, 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.

The County's investments at September 30, 2023, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
External Investment Pool	None	$ 3,638,305	$ 3,638,305	$ -	$ -
Certificates of Deposit	N/A	398,712	199,590	199,122	-
U.S. Government Bonds	AAA	969,465	423,518	545,947	-
US Treasury Securiities	AAA	328,621	98,053	230,568	-
Money Market	N/A	4,814	4,814	-	-
		$ 5,339,917	$ 4,364,280	$ 975,637	$ -

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	$ (294,655)	$ 593,534
Investments categorized as deposits	5,339,917	-
	$ 5,045,262	$ 593,534

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.

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, 2023, 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 $132,620, $125,207, and $122,658 for the three years ended September 30, 2023, 2022, and 2021, respectively.

3. 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, 2023. There was a balance of $59,600 due. This was not reported on the balance sheet as part of the modified cash basis.

4. 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, 2023:

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.

Capital Lease payable to Bancorp is due in annual payments of $5,357 including interest at 3.08% per year until fiscal year 2025-2026 with a final payment of $23,500. The Capital lease is collateralized by a 2022 Ford F150 XLT Supercrew 4X4 pickup.

Capital Lease payable to Mike Albert Leasing, Inc. is due in monthly payments of $379 including interest at 2.35% per year until fiscal year 2023-2024. The Capital lease is collateralized by a 2020 Ram 1500 4X4 Crewcab pickups.

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $32,088 including interest at 3.50% per year until fiscal year 2025-2026, with a final payment of $195,000. The Capital lease is collateralized by a 2019 Caterpillar 140M3 AWD Motor Grader.

Capital Lease payable to Caterpillar Financial Services Corporation is due in annual installments of $42,791 including interest at 3.50% per year until fiscal year 2024-2025, with a final payment of $195,000. The Capital lease is collateralized by a 2018 Caterpillar 140M3 AWD Motor Grader.

Future minimum lease payments are as follows:

Year Ending September 30,	Total
2024	$ 162,689
2025	310,351
2026	296,406
2027	390,000
	$ 1,159,446

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

Description	Maturity	9/30/2022	Increase	Decrease	9/30/2023	Current Portion
2022 Ford F150 XLT Supercrew 4X4	Dec-25	$ -	$ 39,571	$ (5,357)	$ 34,214	$ 5,357
2 X 2019 Dodge Rams	Dec-23	9,802		(9,802)	-	
2020 Ram 1500 4X4 Crew Cab	Dec-24	9,096	-	(4,548)	4,548	4,548
2019 Cat Motor Grader N9J01011	Sep-25	292,741	-	(33,565)	259,176	32,088
2018 Cat Motor Grader N9J00890	Sep-24	281,277	-	(43,487)	237,790	42,791
2021 Cat Motor Grader ENK00148	Dec-26	350,812	-	(38,953)	311,859	38,953
2021 Cat Motor Grader EB500579	Dec-26	350,812		(38,953)	311,859	38,953
		$ 1,294,540	$ 39,571	$ (174,665)	$ 1,159,446	$ 162,690

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

5. 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
2024	$ 10,930
2025	10,930
2026	5,465
	$ 27,325

For the year ended September 30, 2023, lease expense was $11,538.

6. 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.

7. TRANSFERS

The County had transfers between funds during the year ended September 30, 2023 as follows:

$ 47,000	Transferred from the Road and Bridge Fund to Nonmajor funds to reimburse for operating costs
7,751	Transferred from District Court to the 911 Communications fund for equipment purchases.
$ 54,751	

SUPPLEMENTARY INFORMATION

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
General Fund
For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 365,959	$ 365,959	$ 363,445	$ (2,514)
Intergovernmental	108,050	108,050	96,257	(11,793)
Payment in Lieu of Taxes	115,100	115,100	129,497	14,397
Grants and Contributions	-	-	14,181	14,181
Charges for Services	18,486	18,486	83,468	64,982
Other Revenues	31,186	31,186	69,019	37,833
Interest Earned	25,000	25,000	110,631	85,631
Total Revenues	663,781	663,781	866,498	202,717
Expenditures				
Current:				
Payroll and Benefits	483,399	507,841	477,843	29,998
Travel and Training	17,332	17,332	10,595	6,737
Operation Expense	82,156	82,156	66,321	15,835
Miscellaneous Expense	120,300	147,300	115,702	31,598
Capital Outlay	37,156	37,156	17,551	19,605
Total Expenditures	740,343	791,785	688,012	103,773
Excess (Deficiency) of Revenues Over Expenditures	(76,562)	(128,004)	178,486	306,490
Other Financing Sources (Uses)				
Transfers In	31,605	31,605	(7,751)	(39,356)
Total Other Financing Sources	31,605	31,605	(7,751)	(39,356)
Net Change in Fund Balances	(44,957)	(96,399)	170,735	267,134
Fund Balances - Beginning, Restated	44,957	96,399	1,201,570	1,105,171
Fund Balances - Ending	$ -	$ -	$ 1,372,305	$ 1,372,305

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Justice Fund
For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 392,404	$ 392,404	$ 387,334	$ (5,070)
Intergovernmental	87,500	87,500	85,119	(2,381)
Payment in Lieu of Taxes	72,000	72,000	74,201	2,201
Grants and Contributions	9,000	9,000	11,840	2,840
Other Revenues	32,800	32,800	22,045	(10,755)
Total Revenues	593,704	593,704	580,539	(13,165)
Expenditures				
Current:				
Payroll and Benefits	551,624	551,624	478,491	73,133
Travel and Training	4,600	4,600	1,683	2,917
Operation Expense	26,230	26,230	19,564	6,666
Miscellaneous Expense	46,550	46,550	60,309	(13,759)
Capital Outlay	32,706	32,706	23,920	8,786
Total Expenditures	661,710	661,710	583,967	77,743
Excess (Deficiency) of Revenues Over Expenditures	(68,006)	(68,006)	(3,428)	64,578
Other Financing Sources (Uses)				
Transfers In	30,000	30,000	-	(30,000)
Total Other Financing Sources	30,000	30,000	-	(30,000)
Net Change in Fund Balances	(38,006)	(38,006)	(3,428)	34,578
Fund Balances - Beginning, Restated	38,006	38,006	328,912	290,906
Fund Balances - Ending	$ -	$ -	$ 325,484	$ 325,484

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Road & Bridge
For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 2,216,375	$ 2,216,375	$ 1,880,805	$ (335,570)
Grants and Contributions	-	-	121,170	121,170
Other Revenues	-	-	13,078	13,078
Total Revenues	2,216,375	2,216,375	2,015,053	(201,322)
Expenditures				
Current:				
Payroll and Benefits	745,690	745,690	678,116	67,574
Travel and Training	5,000	5,000	730	4,270
Operation Expense	1,314,800	1,314,800	725,897	588,903
Miscellaneous Expense	2,500	2,500	420	2,080
Capital Outlay	1,756,260	1,756,260	1,013,963	742,297
Total Expenditures	3,824,250	3,824,250	2,419,126	1,405,124
Excess (Deficiency) of Revenues Over Expenditures	(1,607,875)	(1,607,875)	(404,073)	1,203,802
Other Financing Sources (Uses)				
Sale of Assets	-	-	56	56
Transfers Out	(47,000)	(47,000)	(47,000)	-
Total Other Financing Sources	(47,000)	(47,000)	(46,944)	56
Net Change in Fund Balances	(1,654,875)	(1,654,875)	(451,017)	1,203,858
Fund Balances - Beginning, Restated	1,654,876	1,654,876	2,061,382	406,506
Fund Balances - Ending	$ -	$ -	$ 1,610,365	$ 1,610,364

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2023

	Budget	Actual	Variance
Clerk/Auditor			
Salaries and Benefits	$ 91,144	$ 87,759	$ 3,385
Operating Expenses	1,850	1,812	38
Capital Outlay	200	-	200
Travel and Training	2,650	2,262	388
Misc	300	(2)	302
	96,144	91,831	4,011
Assessor			
Salaries and Benefits	77,556	74,722	2,834
Operating Expenses	6,500	2,867	3,633
Capital Outlay	5,000	2,100	2,900
Travel and Training	3,300	1,937	1,363
Misc	1,150	470	680
	93,506	82,096	11,410
Treasurer/Tax Collector			
Salaries and Benefits	84,939	76,090	8,849
Operating Expenses	4,550	2,618	1,932
Capital Outlay	400	-	400
Travel and Training	2,800	3,957	(1,157)
Misc	1,150	250	900
	93,839	82,915	10,924
Commissioners			
Salaries and Benefits	86,704	82,274	4,430
Operating Expenses	50	-	50
Capital Outlay	500	-	500
Travel and Training	900	-	900
Misc	500	58	442
	88,654	82,332	6,322
Other			
Salaries and Beneftis	24,334	24,334	-
Misc	133,950	110,792	23,158
	158,284	135,126	23,158
Courthouse			
Salaries and Benefits	6,000	5,760	240
Capital Outlay	30,000	15,451	14,549
Operating Expenses	61,450	54,670	6,780
Misc	750	-	750
	98,200	75,881	22,319

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2023
(continued)

	Budget	Actual	Variance
County Agent			
Salaries and Benefits	$ 50,169	$ 48,086	$ 2,083
Travel and Training	2,332	1,280	1,052
Operating Expenses	4,016	581	3,435
Capital Outlay	206	-	206
	56,723	49,947	6,776
Planning and Zoning			
Salaries and Benefits	73,340	66,221	7,119
Travel and Training	4,150	636	3,514
Operating Expenses	3,165	3,194	(29)
Capital Outlay	500	-	500
Misc	1,800	4,134	(2,334)
	82,955	74,185	8,770
Coroner			
Salaries and Benefits	13,655	12,597	1,058
Operating Expenses	575	579	(4)
Capital Outlay	350	-	350
Travel and Training	1,200	523	677
Misc	7,700	-	7,700
	23,480	13,699	9,781
Total Expenditures	$ 791,785	$ 688,012	$ 103,773

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2023

	Indigent	District Court	Revaluation	Health	Landfill Fund
Assets					
Cash and Cash Equivalents	$ 1,248	$ 47,856	$ 73,861	$ 49,888	$ 15,125
Total Assets	$ 1,248	$ 47,856	$ 73,861	$ 49,888	$ 15,125
Liabilities					
Warrants and Accounts Payable	-	8,349	-	887	432
Total Liabilities	-	8,349	-	887	432
Fund Balances					
Restricted	1,248	39,507	73,861	49,001	14,693
Total Fund Balances	1,248	39,507	73,861	49,001	14,693
Total Liabilities and Fund Balances	$ 1,248	$ 47,856	$ 73,861	$ 49,888	$ 15,125

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2023
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Assets					
Cash and Cash Equivalents	$ 410,900	$ 7,157	$ 2,880	$ 182,278	$ 195,439
Total Assets	$ 410,900	$ 7,157	$ 2,880	$ 182,278	$ 195,439
Liabilities					
Warrants and Accounts Payable	8,608	-	-	-	44
Total Liabilities	8,608	-	-	-	44
Fund Balances					
Restricted	402,292	7,157	2,880	182,278	195,395
Total Fund Balances	402,292	7,157	2,880	182,278	195,395
Total Liabilities and Fund Balances	$ 410,900	$ 7,157	$ 2,880	$ 182,278	$ 195,439

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2023
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Assets					
Cash and Cash Equivalents	$ 361,199	$ -	$ 935	$ 1,874	$ -
Total Assets	$ 361,199	$ -	$ 935	$ 1,874	$ -
Liabilities					
Warrants and Accounts Payable	3,237	919	-	-	-
Total Liabilities	3,237	919	-	-	-
Fund Balances					
Restricted	357,962	-	935	1,874	-
Unrestricted	-	(919)	-	-	-
Total Fund Balances	357,962	(919)	935	1,874	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 361,199	$ -	$ 935	$ 1,874	$ -

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2023
(continued)

	Snowmobile	Soldier Water	Waterway	County Fair	Total
Assets					
Cash and Cash Equivalents	$ 28,612	$ 3	$ 34,998	11,558	$ 1,425,811
Total Assets	$ 28,612	$ 3	$ 34,998	$ 11,558	$ 1,425,811
Liabilities					
Warrants and Accounts Payable	-	-	-	-	22,476
Total Liabilities	-	-	-	-	22,476
Fund Balances					
Restricted	28,612	3	34,998	11,558	$ 1,404,254
Unrestricted	-	-	-	-	(919)
Total Fund Balances	28,612	3	34,998	11,558	1,403,335
Total Liabilities, Deferred Inflows, and Fund Balances	$ 28,612	$ 3	$ 34,998	$ 11,558	$ 1,425,811

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, 2023

	Indigent	District Court	Revaluation	Health	Landfill Fund
Revenues					
Property Taxes	$ 1,228	$ 70,843	$ 37,014	$ 8,344	$ 4,361
Intergovernmental	-	24,283	5,351	1,279	688
Payment in Lieu of Taxes	-	400	-	42	-
Grants and Contributions	-	1,345	-	-	-
Charges for Services	-	-	-	14,235	-
Other Revenues	20	1,692	502	-	-
Total Revenues	1,248	98,563	42,867	23,900	5,049
Expenditures					
Current:					
Payroll and Benefits	-	35,577	46,559	-	-
Travel and Training	-	628	4,505	-	-
Operation Expense	-	8,379	-	-	4,752
Miscellaneous Expense	-	24,718	6,467	-	
Capital Outlay	-	595	237	33,919	-
Total Expenditures	-	69,897	57,768	33,919	4,752
Excess (Deficiency) of Revenues Over Expenditures	1,248	28,666	(14,901)	(10,019)	297
Other Financing Sources (Uses)					
Sale of Assets	-	4,619	-	-	-
Transfers In	-	-	-	-	-
Total Other Financing Sources	-	4,619	-	-	-
Net Change in Fund Balances	1,248	33,285	(14,901)	(10,019)	297
Fund Balances - Beginning	-	6,222	88,762	59,020	14,396
Fund Balances - Ending	$ 1,248	$ 39,507	$ 73,861	$ 49,001	$ 14,693

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, 2023
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Revenues					
Property Taxes	$ 55,020	$ 17,048	$ -	$ 765	$ 28,174
Intergovernmental	1,708	2,611	-	343	52,013
Payment in Lieu of Taxes	316	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	146,003	-	-	-	-
Other Revenues	590	-	-	-	-
Total Revenues	203,637	19,659	-	1,108	80,187
Expenditures					
Current:					
Payroll and Benefits	85,931	-	-	-	41,385
Travel and Training	1,647	-	-	-	1,104
Operation Expense	3,162	18,000	-	3,000	2,020
Miscellaneous Expense	40,975	-	-	-	22
Capital Outlay	86,515	-	-	-	-
Total Expenditures	218,230	18,000	-	3,000	44,531
Excess (Deficiency) of Revenues Over Expenditures	(14,593)	1,659	-	(1,892)	35,656
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	47,000	-	-	-	-
Total Other Financing Sources	47,000	-	-	-	-
Net Change in Fund Balances	32,407	1,659	-	(1,892)	35,656
Fund Balances - Beginning	369,885	5,498	2,880	184,170	159,739
Fund Balances - Ending	$ 402,292	$ 7,157	$ 2,880	$ 182,278	$ 195,395

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, 2023
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Revenues					
Property Taxes	$ 30,046	$ -	$ 4,799	$ 2,149	$ -
Intergovernmental	4,180	7,112	650	300	-
Payment in Lieu of Taxes	168	-	27	13	-
Grants and Contributions	45,000	-	-	-	-
Charges for Services	16,844	16,839	-	-	1,163
Other Revenues	-	-	-	-	-
Total Revenues	96,238	23,951	5,476	2,462	1,163
Expenditures					
Current:					
Payroll and Benefits	1,863	-	-	-	-
Travel and Training	13,475	-	-	-	-
Operation Expense	17,522	32,796	5,500	2,600	-
Miscellaneous Expense	6,080	-	-	-	1,163
Capital Outlay	46,907	-	-	-	-
Total Expenditures	85,847	32,796	5,500	2,600	1,163
Excess (Deficiency) of Revenues Over Expenditures	10,391	(8,845)	(24)	(138)	-
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	7,751	-	-	-
Total Other Financing Sources	-	7,751	-	-	-
Net Change in Fund Balances	10,391	(1,094)	(24)	(138)	-
Fund Balances - Beginning	347,571	175	959	2,012	-
Fund Balances - Ending	$ 357,962	$ (919)	$ 935	$ 1,874	$ -

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, 2023
(continued)

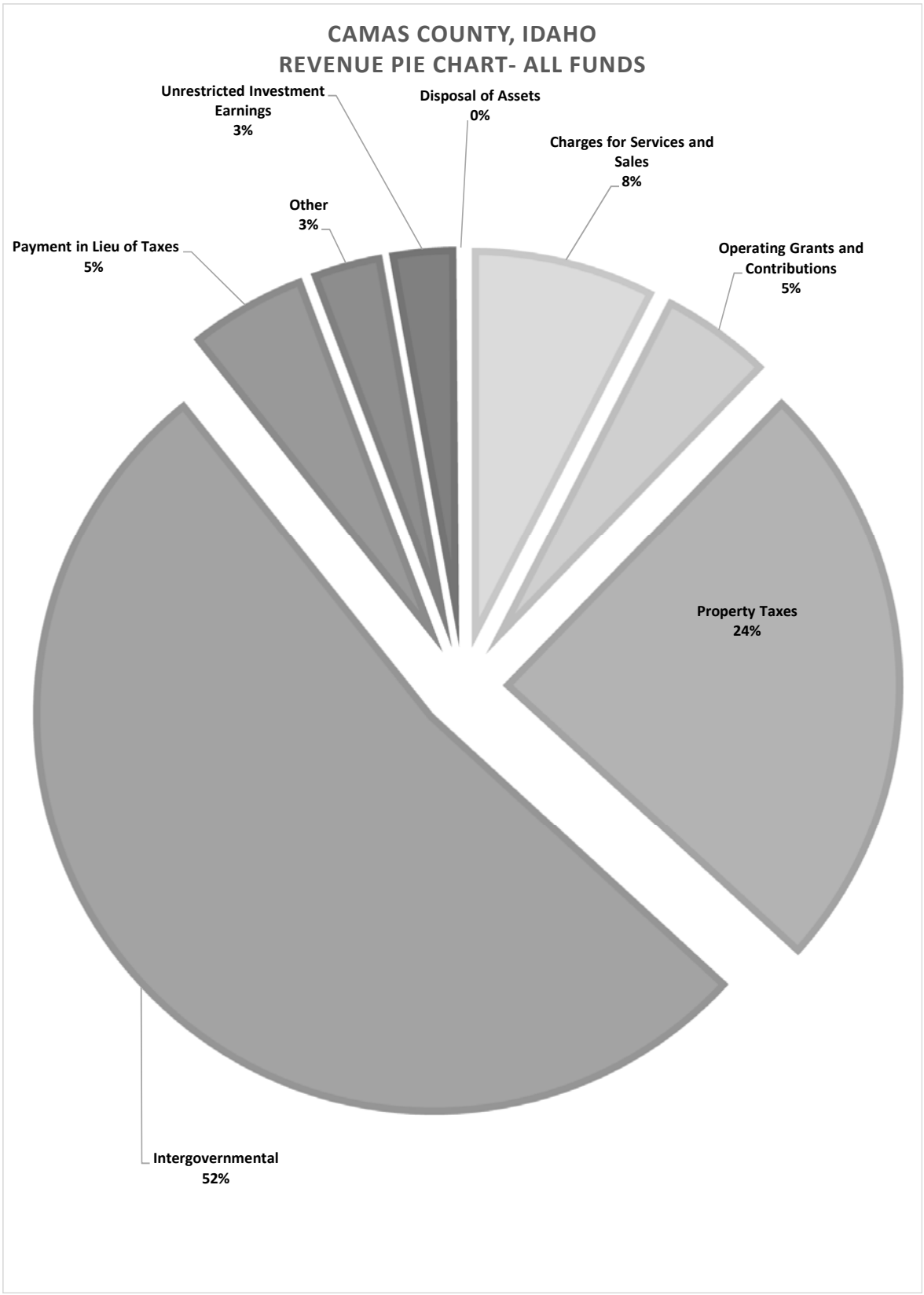
	Snowmobile	Soldier Water	Waterway	County Fair	Total
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 259,791
Intergovernmental	-	-	-	-	100,518
Payment in Lieu of Taxes	-	-	-	-	966
Grants and Contributions	-	-	-	-	46,345
Charges for Services	26,535	-	6,326	-	227,945
Other Revenues	-	-	-	14,073	16,877
Total Revenues	26,535	-	6,326	14,073	652,442
Expenditures					
Current:					
Payroll and Benefits	-	-	-	-	211,315
Travel and Training	-	-	-	-	21,359
Operation Expense	31,723	-	2,000	17,496	148,950
Miscellaneous Expense	-	-	-	-	79,425
Capital Outlay	-	-	-	-	168,173
Total Expenditures	31,723	-	2,000	17,496	629,222
Excess (Deficiency) of Revenues Over Expenditures	(5,188)	-	4,326	(3,423)	23,220
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	4,619
Transfers In	-	-	-	-	54,751
Total Other Financing Sources	-	-	-	-	59,370
Net Change in Fund Balances	(5,188)	-	4,326	(3,423)	82,590
Fund Balances - Beginning	33,800	3	30,672	14,981	1,320,745
Fund Balances - Ending	$ 28,612	$ 3	$ 34,998	$ 11,558	$ 1,403,335

Camas County, Idaho
Combining Statement of Fiduciary Net Position - Modified Cash Basis - Custodial Funds
September 30, 2023

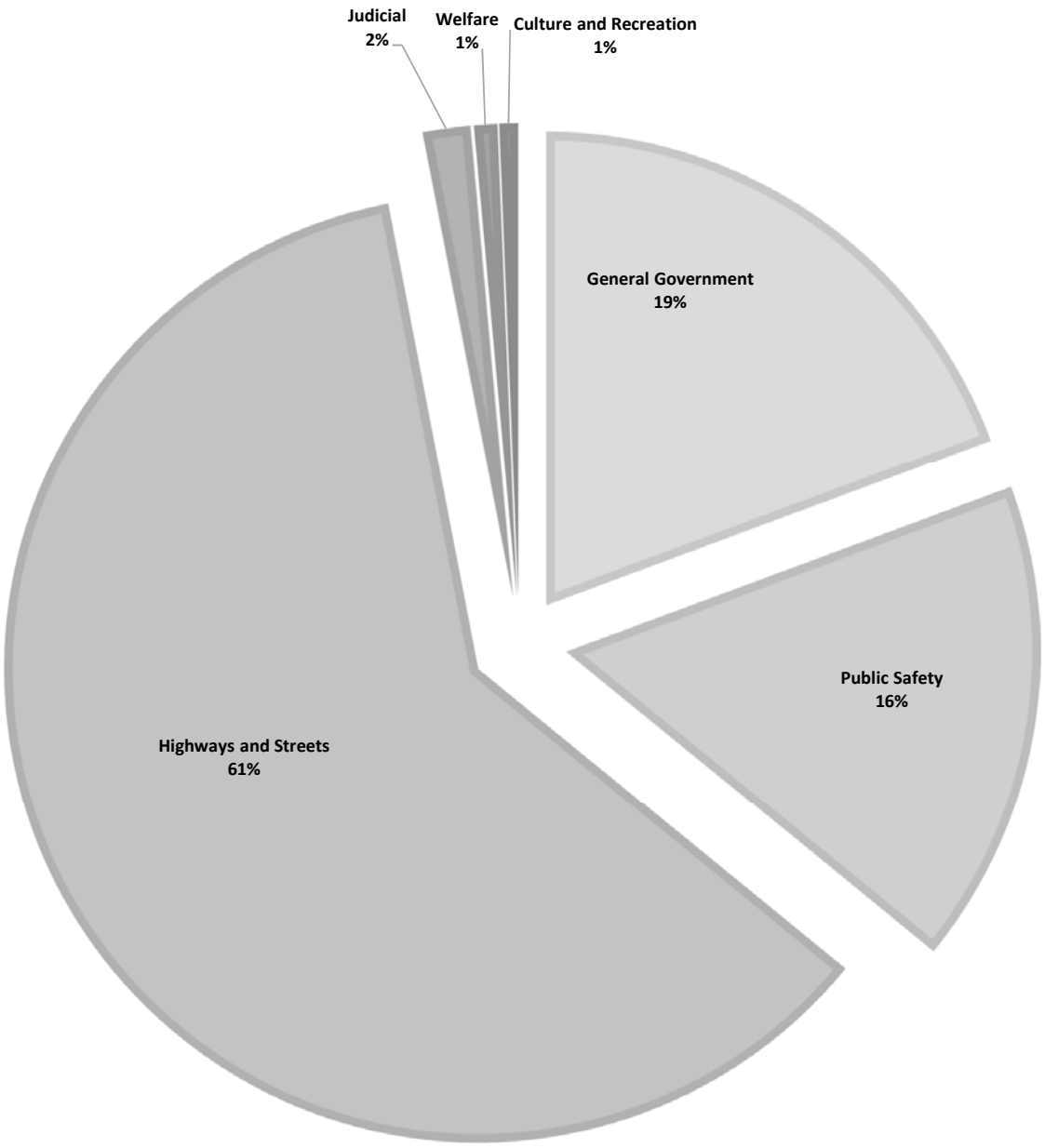
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 596,797	$ (3,263)	$ 593,534
Total Assets	$ 596,797	$ (3,263)	$ 593,534
Liabilities			
Warrants and Accounts Payable	$ 21,085	$ -	$ 21,085
Total Liabilities	21,085	-	21,085
Net Position			
Restricted for:			
Individuals, Organizations, or Other Governments	575,712	(3,263)	572,449
Total Net Position	$ 575,712	$ (3,263)	$ 572,449

Camas County, Idaho
Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2023

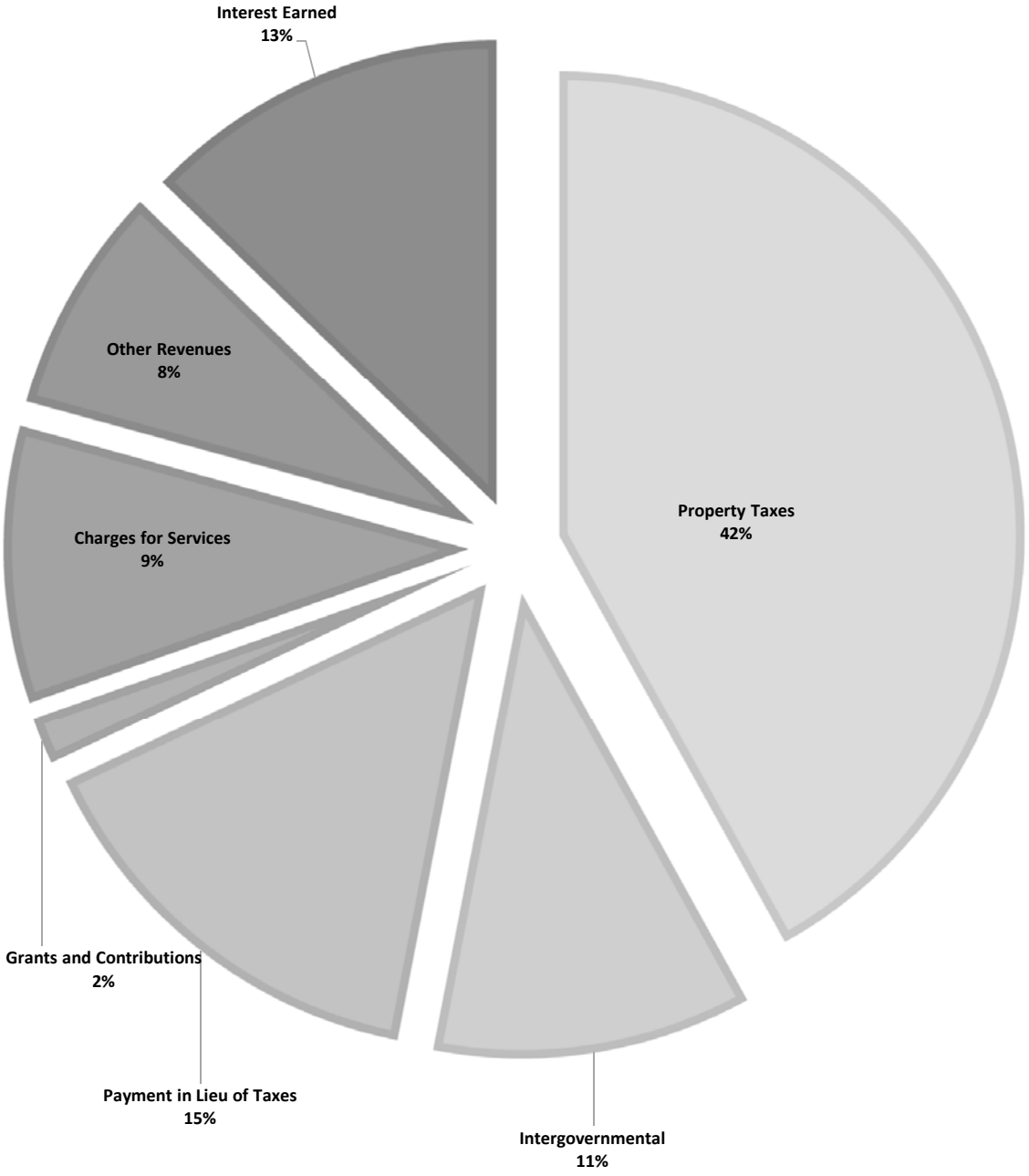
	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 593,204	$ -	$ 593,204
Property taxes collected for other governments	-	1,014,564	1,014,564
Total Revenues	593,204	1,014,564	1,607,768
Deductions:			
Fess distributed to other governments	254,811	-	254,811
Taxes distributed to other governments	-	1,018,034	1,018,034
Total Expenses	254,811	1,018,034	1,272,845
Change in Net Position	338,393	(3,470)	334,923
Net Position - Beginning	237,319	207	237,526
Net Position - Ending	$ 575,712	$ (3,263)	$ 572,449


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- ALL FUNDS
Unrestricted Investment Earnings 3%
Disposal of Assets 0%
Charges for Services and Sales 8%
Other 3%
Payment in Lieu of Taxes 5%
Operating Grants and Contributions 5%
Property Taxes 24%
Intergovernmental 52%

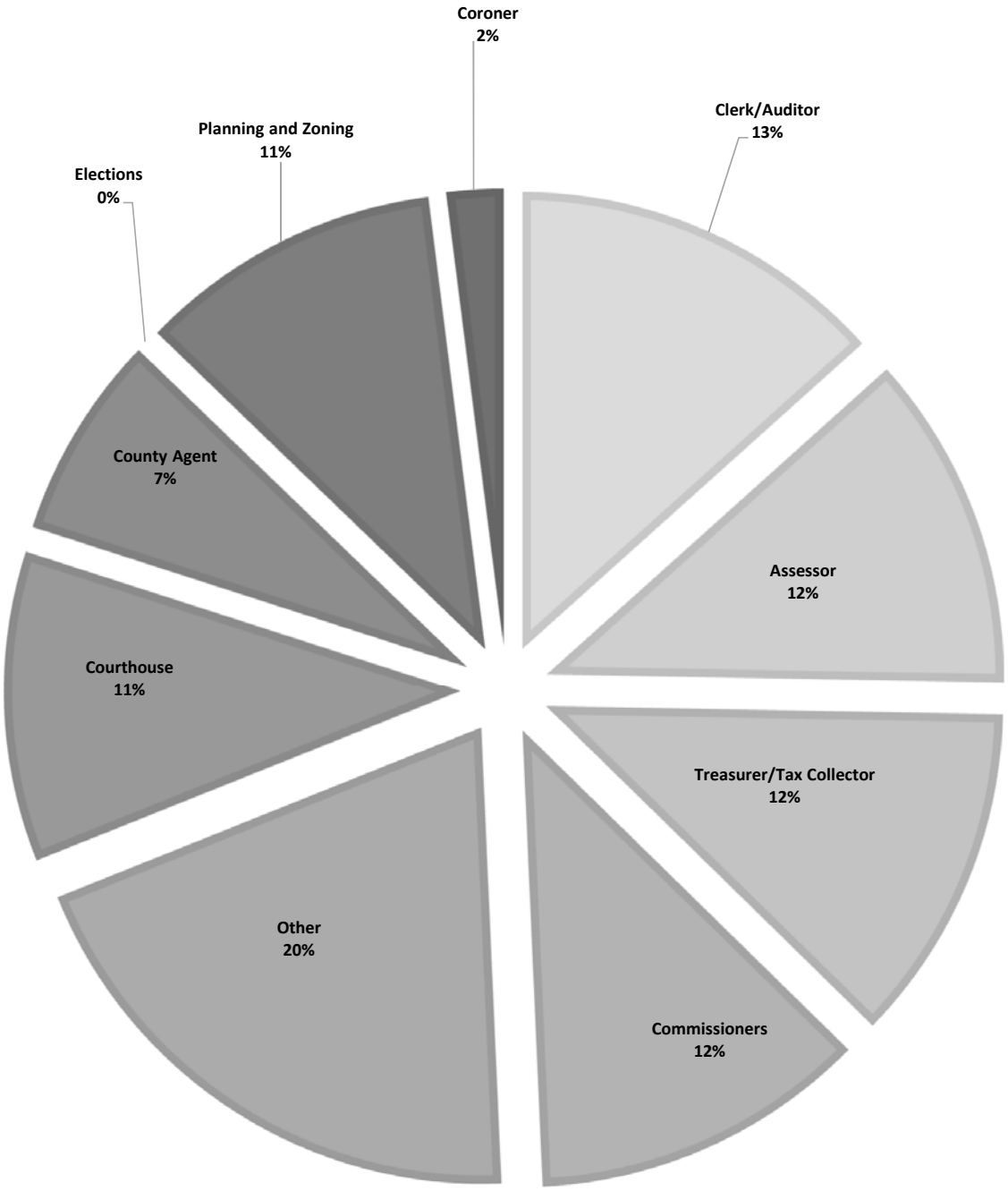
CAMAS COUNTY, IDAHO
EXPENSE PIE CHART- ALL FUNDS

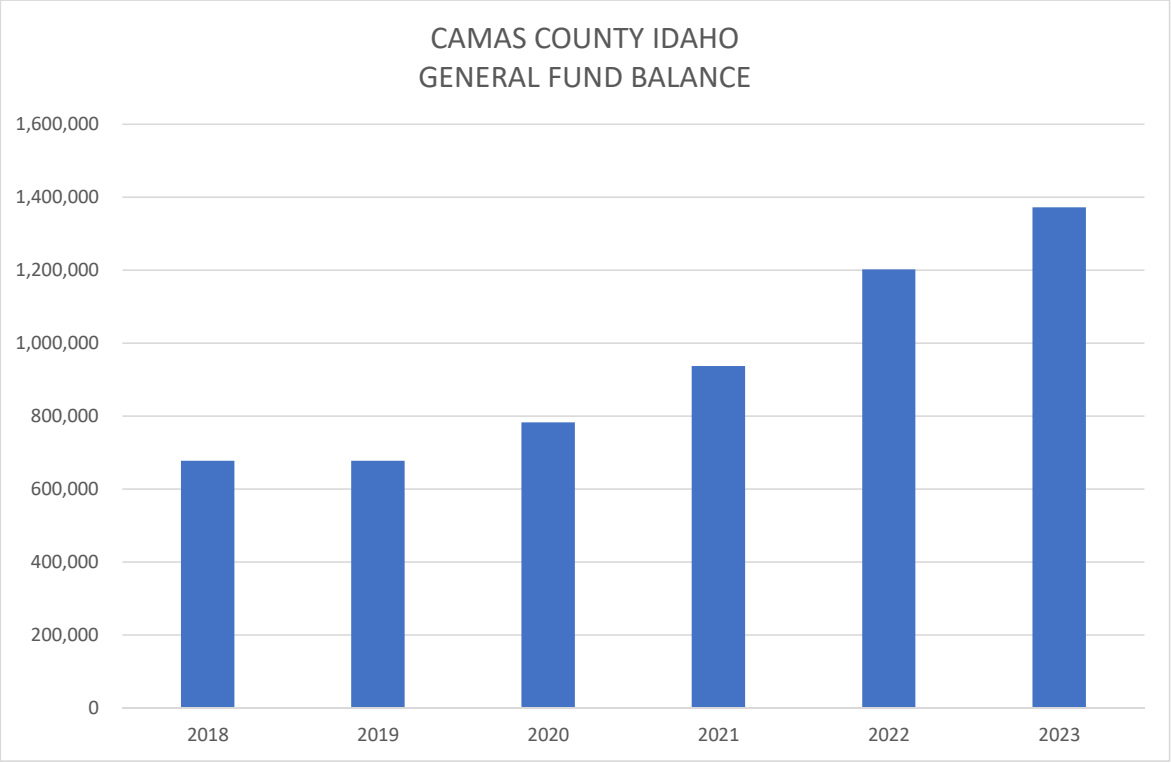


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- GENERAL FUND

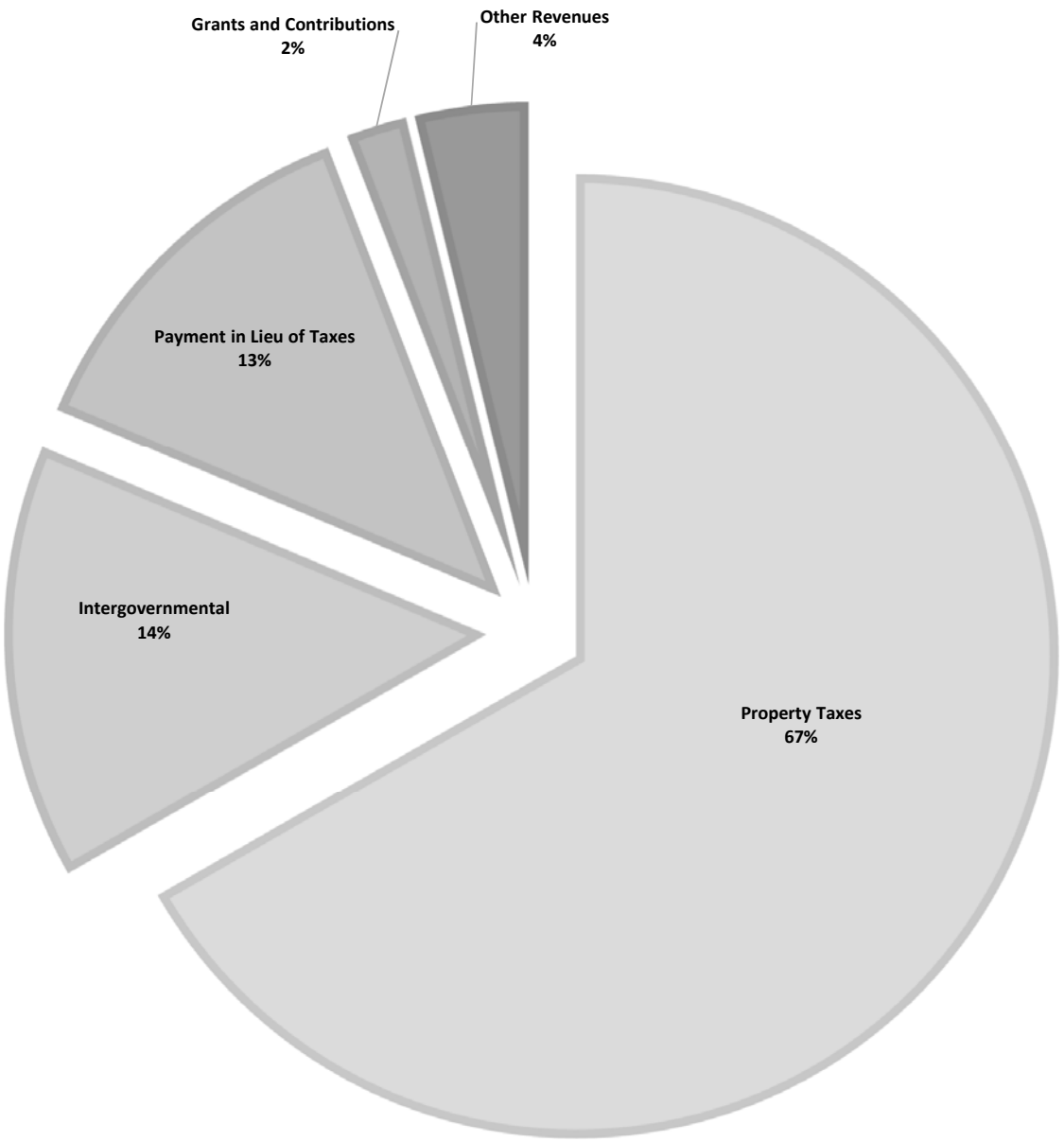


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- GENERAL FUND

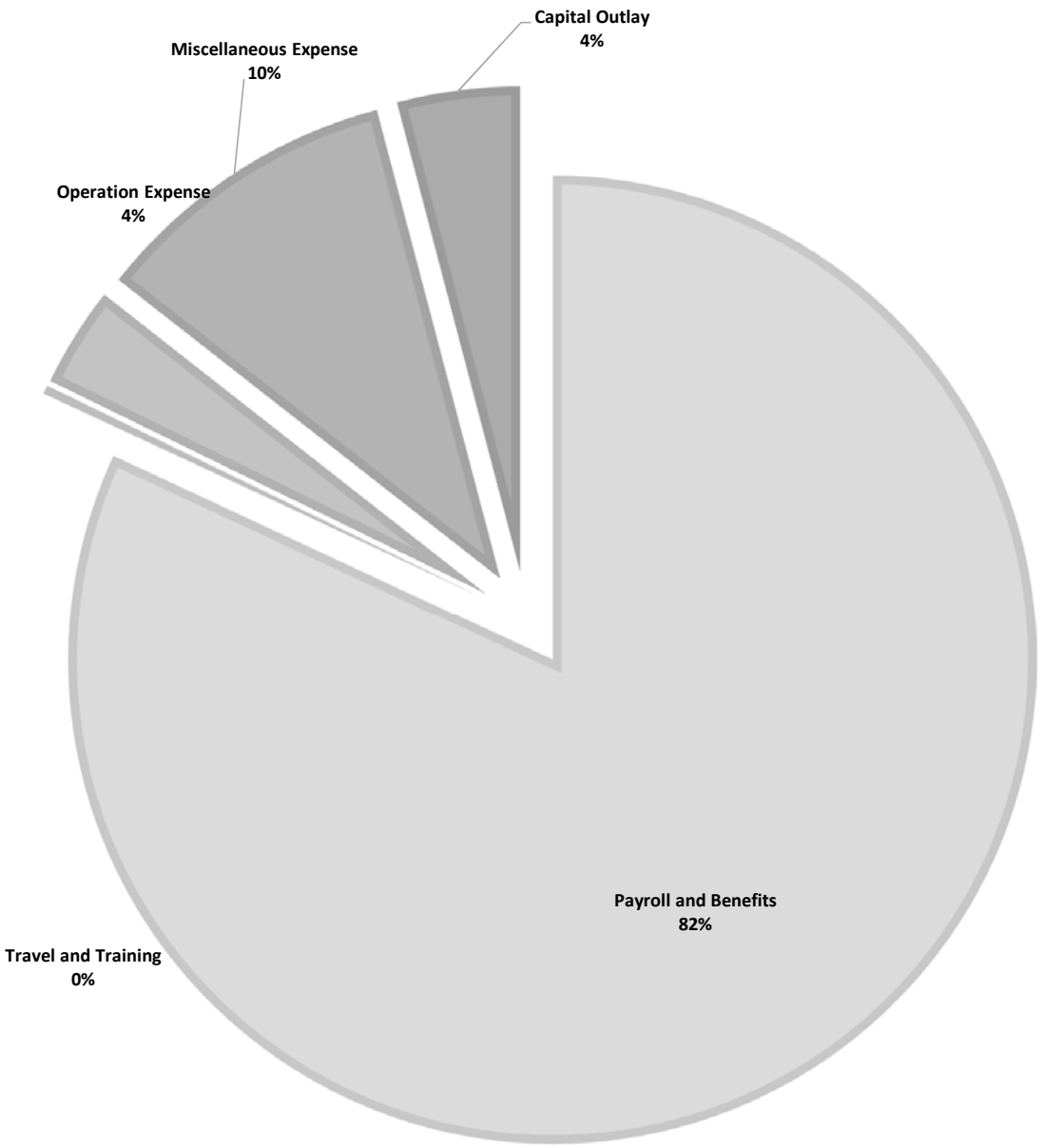


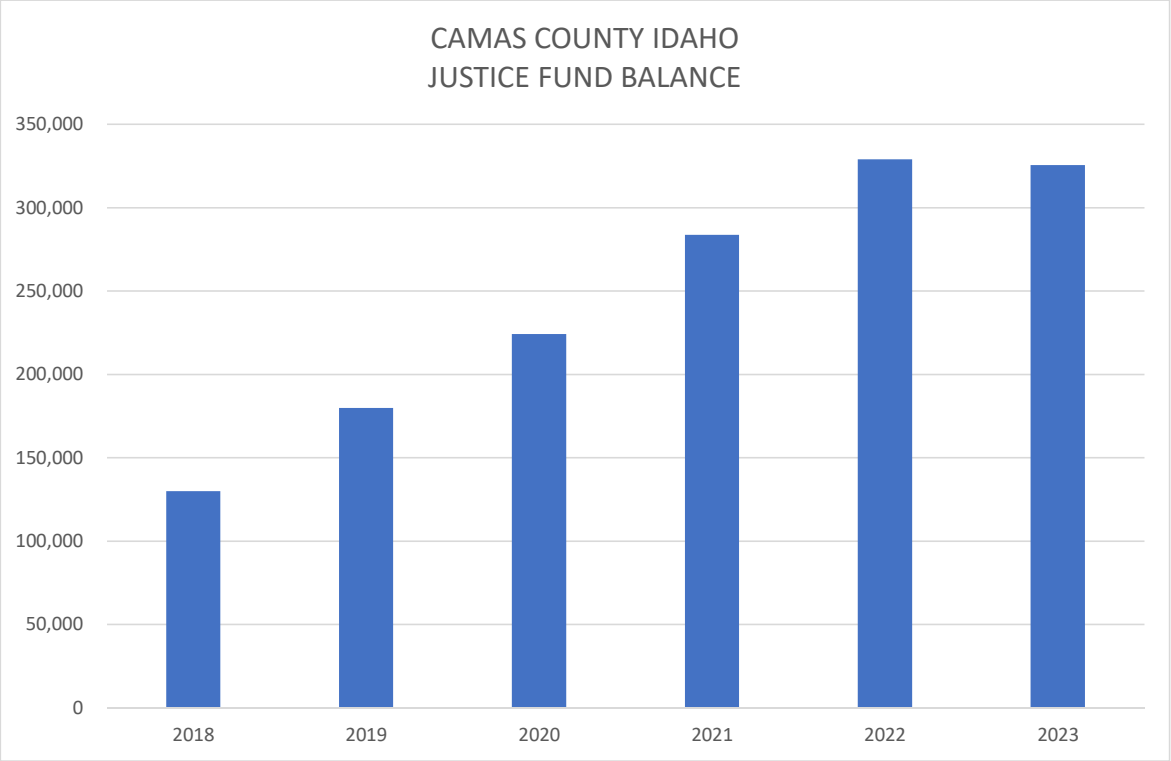

CAMAS COUNTY IDAHO
GENERAL FUND BALANCE
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
2018
2019
2020
2021
2022
2023

CAMAS COUNTY, IDAHO
REVENUE PIE CHART- JUSTICE FUND

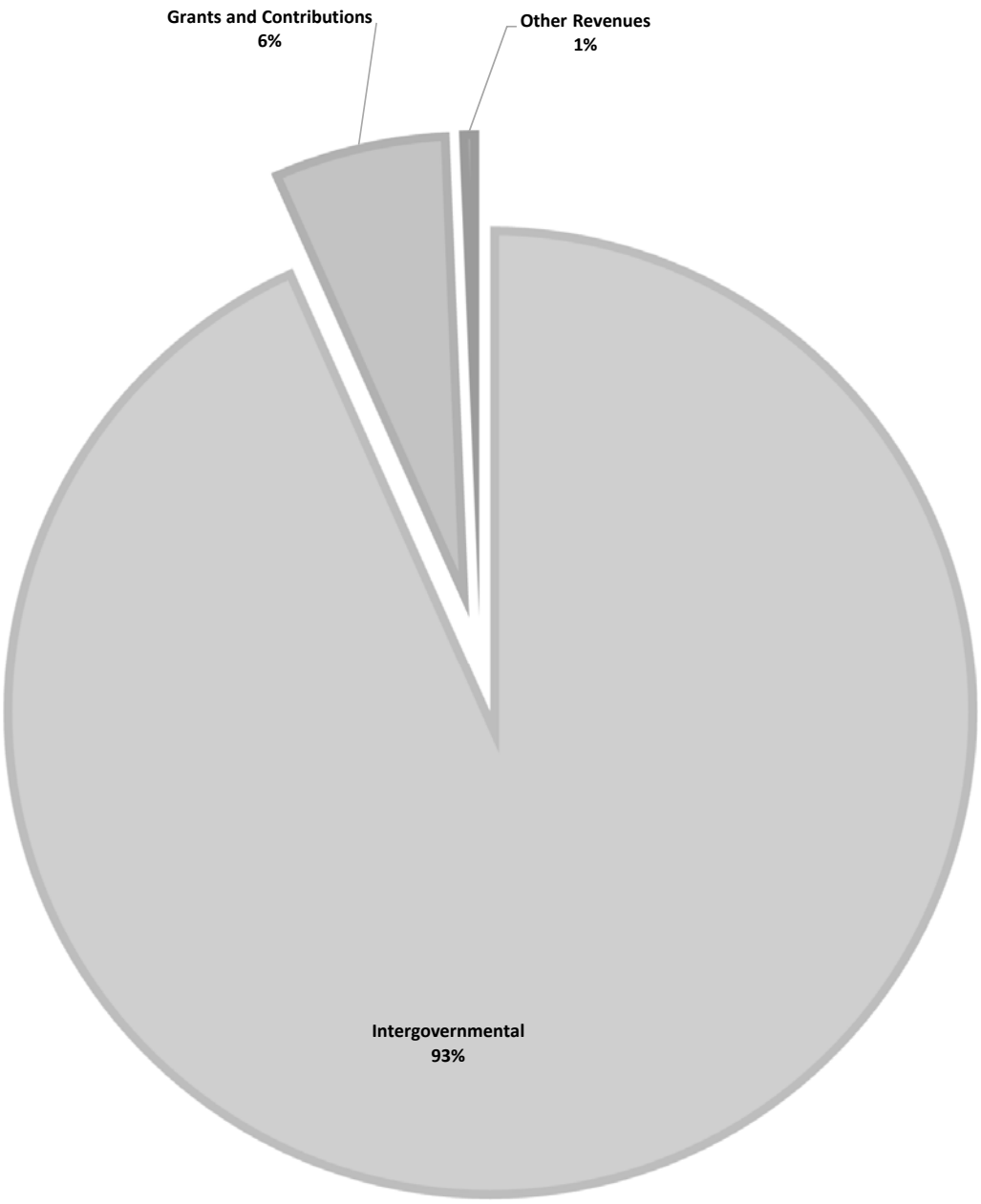


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- JUSTICE FUND

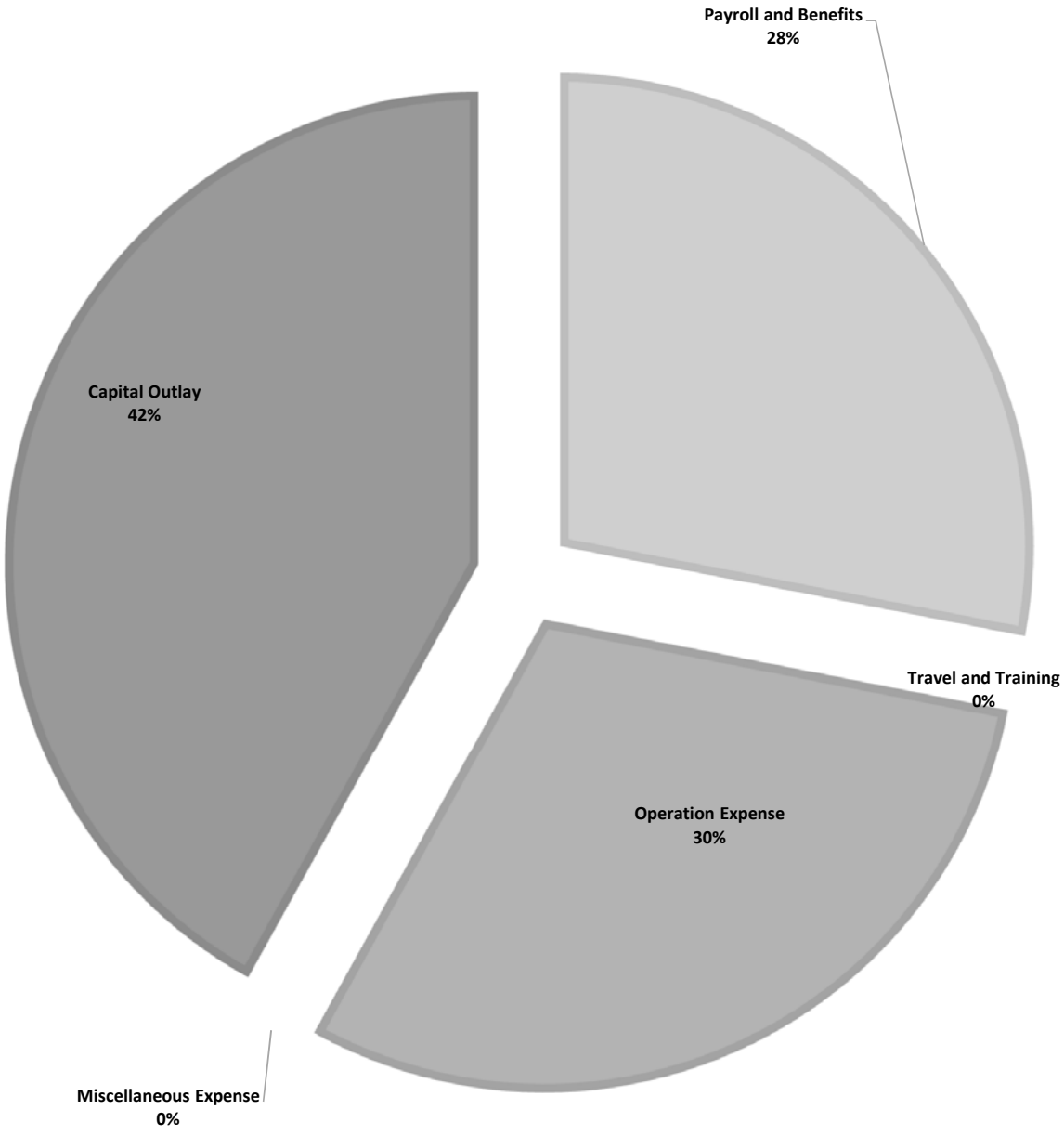


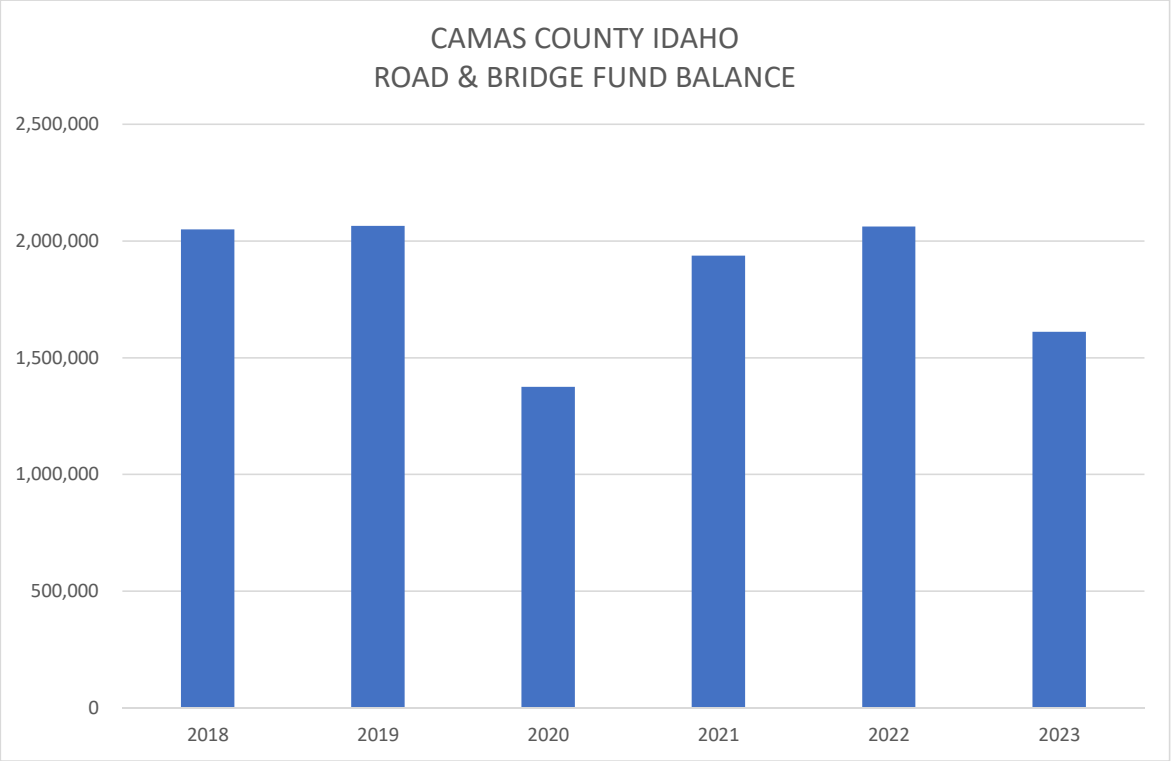

CAMAS COUNTY IDAHO
JUSTICE FUND BALANCE
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2018
2019
2020
2021
2022
2023

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
2018
2019
2020
2021
2022
2023

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
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, 2023, 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 3, 2024.

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 3, 2024