CAMAS COUNTY, IDAHO

Report on Audited
Modified Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2024

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

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

FEDERAL REPORTS

Schedule of Exenditures of Federal Awards 40

Notes to the Schedule of Expenditures of Federal Awards……41

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 42

Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance 44

Schedule of Findings and Questioned Costs 47

OTHER SUPPLEMENTARY INFORMATION

Revenue Pie Chart – All Funds 49

Expense Pie Chart – All Funds 50

Revenue Pie Chart – General Fund 51

Expenditure Pie Chart - 52

General Fund Balance 53

Revenue Pie Chart – Justice Fund 54

Expenditure Pie Chart – Justice Fund 55

Justice Fund Balance 56

Revenue Pie Chart – Road & Bridge Fund 57

Expenditure Pie Chart – Road & Bridge Fund 58

Road & Bridge Fund Balance 59

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
Fairfield, 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, 2024, 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, 2024, 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 combining and individual nonmajor fund financial statements, the combining and individual fiduciary fund financial statements, the graphs, as described in the table of contents, and the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also 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 15, 2025 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 15, 2025

Camas County, Idaho
Statement of Net Position - Modified Cash Basis
September 30, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 6,818,742
Total Assets	6,818,742
Liabilities	
Warrants and Accounts Payable	473,236
Total Liabilities	473,236
Net Position	
Restricted	4,352,511
Unrestricted	1,992,995
Total Net Position	$ 6,345,506

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, 2024

	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	$ 3,190,086	$ 143,810	$ -	$ -	$ (3,046,276)
Public Safety	635,858	35,364	2,546,065	-	1,945,571
Highways and Streets	2,342,225	-	500	-	(2,341,725)
Judicial	61,872	-	-	-	(61,872)
Welfare	31,910	10,200	-	-	(21,710)
Culture and Recreation	28,956	5,646	-	-	(23,310)
Total Primary Government	$ 6,290,907	$ 195,020	$ 2,546,565	$ -	(3,549,322)
General Revenues:					
Property Taxes					1,002,059
Intergovernmental					3,472,786
Payment in Lieu of Taxes					217,664
Other					107,987
Unrestricted Investment Earnings					353,436
Disposal of Assets					29,404
Total General Revenues and Special Items					5,183,336
Change in Net Position					1,634,014
Net Position, Beginning of Year					4,711,492
Net Position, End of Year					$ 6,345,506

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

Camas County, Idaho
Balance Sheet - Modified Cash Basis -
Governmental Funds
September 30, 2024

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 2,015,855	$ 452,404	$ 3,008,446	$ 1,342,037	$ 6,818,742
Internal Balance	613	-	-	-	613
Total Assets	$ 2,016,468	$ 452,404	$ 3,008,446	$ 1,342,037	$ 6,819,355
Liabilities:					
Internal Balance	$ -	$ -	$ -	$ 613	$ 613
Warrants and Accounts Payable	23,473	17,759	423,749	8,255	473,236
Total Liabilities	23,473	17,759	423,749	8,868	473,849
Fund Balances:					
Restricted	-	434,645	2,584,697	1,333,169	4,352,511
Unassigned	1,992,995	-	-	-	1,992,995
Total Fund Balance	1,992,995	434,645	2,584,697	1,333,169	6,345,506
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,016,468	$ 452,404	$ 3,008,446	$ 1,342,037	$ 6,819,355

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, 2024

	General	Justice Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 381,979	$ 366,261	$ -	$ 253,819	$ 1,002,059
Intergovernmental	110,503	96,840	3,160,700	104,743	3,472,786
Payment in Lieu of Taxes	123,004	90,951	-	3,709	217,664
Grants and Contributions	2,532,050	12,110	500	1,905	2,546,565
Charges for Services	77,432	-	-	117,588	195,020
Other Revenues	41,580	37,792	5,500	23,115	107,987
Interest Earned	353,436	-	-	-	353,436
Total Revenues	3,619,984	603,954	3,166,700	504,879	7,895,517
Expenditures					
Current:					
General Government	3,015,637	-	-	174,449	3,190,086
Public Safety	15,167	532,793	-	87,898	635,858
Highways and Streets	-	-	2,165,103	177,122	2,342,225
Sanitation	-	-	-	61,872	61,872
Welfare	-	-	-	31,910	31,910
Culture and Recreation	-	-	-	28,956	28,956
Total Expenditures	3,030,804	532,793	2,165,103	562,207	6,290,907
Excess (Deficiency) of Revenues Over Expenditures	589,180	71,161	1,001,597	(57,328)	1,604,610
Other Financing Sources (Uses)					
Sale of Assets	10	-	19,734	9,660	29,404
Transfers In	31,500	38,000	-	47,000	116,500
Transfers Out	-	-	(47,000)	(69,500)	(116,500)
Total Other Financing Sources (Uses)	31,510	38,000	(27,266)	(12,840)	29,404
Net Change in Fund Balances	620,690	109,161	974,331	(70,168)	1,634,014
Fund Balances - Beginning	1,372,305	325,484	1,610,366	1,403,337	4,711,492
Fund Balances - Ending	$ 1,992,995	$ 434,645	$ 2,584,697	$ 1,333,169	$ 6,345,506

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

Camas County, Idaho
Statement of Fiduciary Net Position - Modified Cash Basis
September 30, 2024

	Custodial Funds
Assets	
Cash and Investments	$ 731,334
Total Assets	$ 731,334
Liabilities	
Warrants and Accounts Payable	$ 24,369
Total Liabilities	24,369
Net Position	
Restricted for:	
Individuals, Organizations, or Other Governments	706,965
Total Net Position	$ 706,965

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, 2024

	Custodial Funds
Additions:	
Fees collected for other governments	$ 621,562
Property taxes collected for other governments	704,716
Total Revenues	1,326,278
Deductions:	
Fess distributed to other governments	491,003
Taxes distributed to other governments	700,759
Total Expenses	1,191,762
Change in Net Position	134,516
Net Position - Beginning	572,449
Net Position - Ending	$ 706,965

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, 2024, the carrying amount of the County's deposits was $125,698 and the respective bank balances totaled $235,938. 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, 2024, 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, 2024, are summarized below:

			Investment Maturities (in Years)		
Investment Type	Rating	Fair Value	Less than 1	1 - 5	>5
External Investment Pool	None	$ 5,538,805	$ 5,567,021	$ -	$ -
Certificates of Deposit	N/A	301,784	201,059	100,725	-
U.S. Government Bonds	AAA	338,043	-	338,043	-
US Treasury Securiities	AAA	1,238,848	-	1,238,848	-
Money Market	N/A	6,898	6,898	-	-
		$ 7,424,378	$ 5,774,978	$ 1,677,616	$ -

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	$ (605,636)	$ 731,334
Investments categorized as deposits	7,424,378	-
	$ 6,818,742	$ 731,334

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, 2024, the required contribution rate as a percentage of covered payrolls for members was 7.18% for general employees and 10.83% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Board and was 11.96% for general employees and 14.65% for police and firefighters. The County employer contributions required and paid were $137,752, $132,620, and $125,207 for the three years ended September 30, 2024, 2023, and 2022, 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, 2024. There was a balance of $85,177 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, 2024:

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
2025	$ 311,089
2026	296,406
2027	390,000
	$ 997,495

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

Description	Maturity	9/30/2023	Increase	Decrease	9/30/2024	Current Portion
2022 Ford F150 XLT Supercrew 4X4	Dec-25	$ 34,214	$ -	$ (5,357)	$ 28,857	$ 5,357
2020 Ram 1500 4X4 Crew Cab	Dec-24	4,548	-	(4,548)	-	-
2019 Cat Motor Grader N9J01011	Sep-25	259,176	-	(31,350)	227,826	32,826
2018 Cat Motor Grader N9J00890	Sep-24	237,941	-	(42,941)	195,000	195,000
2021 Cat Motor Grader ENK00148	Dec-26	311,859	-	(38,953)	272,906	38,953
2021 Cat Motor Grader EB500579	Dec-26	311,859		(38,953)	272,906	38,953
		$ 1,159,597	$ -	$ (162,102)	$ 997,495	$ 311,089

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
2025	$ 10,930
2026	5,465
	$ 16,395

For the year ended September 30, 2024, lease expense was $9,598.

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, 2024 as follows:

$ 69,500	Transferred from the District Court Fund to the General Fund as reimbursement for operating costs
47,000	Transferred from the Road & Bridge Fund to the Noxious Weed Fund as reimbursement for operating
$ 116,500	

9. DEFICIT FUND BALANCE

The Legion Memorial fund ended the year with a deficit fund balance of $613.

SUPPLEMENTARY INFORMATION

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
General Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 370,959	$ 370,959	$ 381,979	$ 11,020
Intergovernmental	108,050	108,050	110,503	2,453
Payment in Lieu of Taxes	115,100	115,100	123,004	7,904
Grants and Contributions	68,000	2,341,190	2,532,050	190,860
Charges for Services	18,486	18,486	77,432	58,946
Other Revenues	65,962	65,962	41,580	(24,382)
Interest Earned	35,000	35,000	353,436	318,436
Total Revenues	781,557	3,054,747	3,619,984	565,237
Expenditures				
Current:				
Payroll and Benefits	546,955	553,731	542,461	11,270
Travel and Training	23,726	23,726	10,277	13,449
Operation Expense	94,572	94,572	75,901	18,671
Miscellaneous Expense	145,866	145,866	110,704	35,162
Capital Outlay	30,000	2,303,190	2,291,461	11,729
Total Expenditures	841,119	3,121,085	3,030,804	90,281
Excess (Deficiency) of Revenues Over Expenditures	(59,562)	(66,338)	589,180	655,518
Other Financing Sources (Uses)				
Sale of Assets	10,000	10,000	10	(9,990)
Transfers In	31,605	31,605	31,500	(105)
Total Other Financing Sources	41,605	41,605	31,510	(10,095)
Net Change in Fund Balances	(17,957)	(24,733)	620,690	645,423
Fund Balances - Beginning	17,957	24,733	1,372,305	1,347,572
Fund Balances - Ending	$ -	$ -	$ 1,992,995	$ 1,992,995

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Justice Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 392,404	$ 392,404	$ 366,261	$ (26,143)
Intergovernmental	108,700	108,700	96,840	(11,860)
Payment in Lieu of Taxes	75,000	75,000	90,951	15,951
Grants and Contributions	17,000	17,000	12,110	(4,890)
Other Revenues	52,300	52,300	37,792	(14,508)
Total Revenues	645,404	645,404	603,954	(41,450)
Expenditures				
Current:				
Payroll and Benefits	593,276	593,276	425,178	168,098
Travel and Training	6,550	6,550	4,094	2,456
Operation Expense	28,815	28,815	27,014	1,801
Miscellaneous Expense	57,527	57,527	42,078	15,449
Capital Outlay	36,356	36,356	34,429	1,927
Total Expenditures	722,524	722,524	532,793	189,731
Excess (Deficiency) of Revenues Over Expenditures	(77,120)	(77,120)	71,161	148,281
Other Financing Sources (Uses)				
Transfers In	38,006	38,006	38,000	(6)
Total Other Financing Sources	38,006	38,006	38,000	(6)
Net Change in Fund Balances	(39,114)	(39,114)	109,161	148,275
Fund Balances - Beginning	39,114	39,114	325,484	286,370
Fund Balances - Ending	$ -	$ -	$ 434,645	$ 434,645

Camas County, Idaho
Budgetary Comparison Schedule - Modified Cash Basis
Road & Bridge
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 1,393,477	$ 1,393,477	$ 3,160,700	$ 1,767,223
Grants and Contributions	3,000	3,000	500	(2,500)
Other Revenues	146,723	146,723	5,500	(141,223)
Total Revenues	1,543,200	1,543,200	3,166,700	1,623,500
Expenditures				
Current:				
Payroll and Benefits	709,461	752,783	763,727	(10,944)
Travel and Training	5,000	5,000	12,422	(7,422)
Operation Expense	1,244,800	1,244,800	793,057	451,743
Miscellaneous Expense	2,500	2,500	7,055	(4,555)
Capital Outlay	1,218,315	1,218,315	588,842	629,473
Total Expenditures	3,180,076	3,223,398	2,165,103	1,058,295
Excess (Deficiency) of Revenues Over Expenditures	(1,636,876)	(1,680,198)	1,001,597	2,681,795
Other Financing Sources (Uses)				
Sale of Assets	29,000	29,000	19,734	(9,266)
Transfers Out	(47,000)	(47,000)	(47,000)	-
Total Other Financing Sources	(18,000)	(18,000)	(27,266)	(9,266)
Net Change in Fund Balances	(1,654,876)	(1,698,198)	974,331	2,672,529
Fund Balances - Beginning	1,654,876	1,698,198	1,610,366	(87,832)
Fund Balances - Ending	$ -	$ -	$ 2,584,697	$ 2,584,697

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2024

	Budget	Actual	Variance
Clerk/Auditor			
Salaries and Benefits	$ 101,090	$ 100,338	$ 752
Operating Expenses	3,200	3,209	(9)
Travel and Training	4,250	2,362	1,888
Misc	400	245	155
	108,940	106,154	2,631
Assessor			
Salaries and Benefits	83,060	82,035	1,025
Operating Expenses	12,500	6,700	5,800
Travel and Training	5,400	1,510	3,890
Misc	1,150	631	519
	102,110	90,876	11,234
Treasurer/Tax Collector			
Salaries and Benefits	90,787	86,226	4,561
Operating Expenses	6,350	2,537	3,813
Travel and Training	5,200	2,009	3,191
Misc	1,500	300	1,200
	103,837	91,072	12,765
Commissioners			
Salaries and Benefits	88,129	86,062	2,067
Operating Expenses	2,550	937	1,613
Travel and Training	900	-	900
Misc	100	47	53
	91,679	87,046	4,633
Other			
Salaries and Beneftis	36,000	35,228	772
Misc	132,430	108,186	24,244
	168,430	143,414	25,016
Courthouse			
Salaries and Benefits	7,000	5,760	1,240
Capital Outlay	30,000	18,271	11,729
Operating Expenses	58,900	54,881	4,019
Misc	750	-	750
	96,650	78,912	17,738

Camas County, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure
- Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2024
(continued)

	Budget	Actual	Variance
County Agent			
Salaries and Benefits	$ 56,897	$ 58,997	$ (2,100)
Travel and Training	2,401	2,248	153
Operating Expenses	4,737	3,632	1,105
	64,035	64,877	(842)
Planning and Zoning			
Salaries and Benefits	76,580	73,698	2,882
Travel and Training	4,275	2,148	2,127
Operating Expenses	4,760	3,105	1,655
Misc	1,836	1,145	691
	87,451	80,096	7,355
Coroner			
Salaries and Benefits	14,188	14,117	71
Operating Expenses	1,575	900	675
Travel and Training	1,300	-	1,300
Misc	7,700	150	7,550
	24,763	15,167	9,596
Broadband Grant			
Grant Expenditures	2,273,190	2,273,190	-
Total Expenditures	$ 3,121,085	$ 3,030,804	$ 90,281

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2024

	Indigent	District Court	Revaluation	Health	Landfill Fund
Assets					
Cash and Cash Equivalents	$ 1,504	$ 22,695	$ 46,261	$ 40,031	$ 14,521
Total Assets	$ 1,504	$ 22,695	$ 46,261	$ 40,031	$ 14,521
Liabilities					
Internal Balance	$ -	$ -	$ -	$ -	$ -
Warrants and Accounts Payable	-	640	-	775	432
Total Liabilities	-	640	-	775	432
Fund Balances					
Restricted	1,504	22,055	46,261	39,256	14,089
Unrestricted	-	-	-	-	-
Total Fund Balances	1,504	22,055	46,261	39,256	14,089
Total Liabilities and Fund Balances	$ 1,504	$ 22,695	$ 46,261	$ 40,031	$ 14,521

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2024
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Assets					
Cash and Cash Equivalents	$ 403,673	$ 11,113	$ 2,880	$ 175,216	$ 225,684
Total Assets	$ 403,673	$ 11,113	$ 2,880	$ 175,216	$ 225,684
Liabilities					
Internal Balance	$ -	$ -	$ -	$ -	$ -
Warrants and Accounts Payable	966	-	-	-	2,642
Total Liabilities	966	-	-	-	2,642
Fund Balances					
Restricted	402,707	11,113	2,880	175,216	223,042
Unrestricted	-	-	-	-	-
Total Fund Balances	402,707	11,113	2,880	175,216	223,042
Total Liabilities and Fund Balances	$ 403,673	$ 11,113	$ 2,880	$ 175,216	$ 225,684

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2024
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Assets					
Cash and Cash Equivalents	$ 303,588	$ 11,972	$ -	$ 1,383	$ 1,455
Total Assets	$ 303,588	$ 11,972	$ -	$ 1,383	$ 1,455
Liabilities					
Internal Balance	$ -	$ -	$ 613	$ -	$ -
Warrants and Accounts Payable	1,788	1,012	-	-	-
Total Liabilities	1,788	1,012	613	-	-
Fund Balances					
Restricted	301,800	10,960	-	1,383	1,455
Unrestricted	-	-	(613)	-	-
Total Fund Balances	301,800	10,960	(613)	1,383	1,455
Total Liabilities, Deferred Inflows, and Fund Balances	$ 303,588	$ 11,972	$ -	$ 1,383	$ 1,455

Camas County, Idaho
Combining Balance Sheet - Modified Cash Basis - Nonmajor Governmental Funds
September 30, 2024
(continued)

	Snowmobile	Soldier Water	Waterway	County Fair	Total
Assets					
Cash and Cash Equivalents	$ 28,958	$ 3	$ 38,644	12,456	$ 1,342,037
Total Assets	$ 28,958	$ 3	$ 38,644	$ 12,456	$ 1,342,037
Liabilities					
Internal Balance	$ -	$ -	$ -	$ -	$ 613
Warrants and Accounts Payable	-	-	-	-	8,255
Total Liabilities	-	-	-	-	8,868
Fund Balances					
Restricted	28,958	3	38,644	12,456	$ 1,333,782
Unrestricted	-	-	-	-	(613)
Total Fund Balances	28,958	3	38,644	12,456	1,333,169
Total Liabilities, Deferred Inflows, and Fund Balances	$ 28,958	$ 3	$ 38,644	$ 12,456	$ 1,342,037

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, 2024

	Indigent	District Court	Revaluation	Health	Landfill Fund
Revenues					
Property Taxes	$ 256	$ 73,403	$ 27,163	$ 9,866	$ 4,255
Intergovernmental	-	26,179	4,866	1,550	325
Payment in Lieu of Taxes	-	942	-	549	-
Grants and Contributions	-	1,905	-	-	-
Charges for Services	-	-	-	10,200	-
Other Revenues	-	1,832	1,136	-	-
Total Revenues	256	104,261	33,165	22,165	4,580
Expenditures					
Current:					
Payroll and Benefits	-	45,517	52,314	-	-
Travel and Training	-	334	4,465	-	-
Operation Expense	-	4,635	1,859	-	5,184
Miscellaneous Expense	-	11,386	2,127	-	
Capital Outlay	-	-	-	31,910	-
Total Expenditures	-	61,872	60,765	31,910	5,184
Excess (Deficiency) of Revenues Over Expenditures	256	42,389	(27,600)	(9,745)	(604)
Other Financing Sources (Uses)					
Sale of Assets	-	9,660	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(69,500)	-	-	-
Total Other Financing Sources	-	(59,840)	-	-	-
Net Change in Fund Balances	256	(17,451)	(27,600)	(9,745)	(604)
Fund Balances - Beginning	1,248	39,506	73,861	49,001	14,693
Fund Balances - Ending	$ 1,504	$ 22,055	$ 46,261	$ 39,256	$ 14,089

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, 2024
(continued)

	Noxious Weed	Tort Fund	Parks & Recreation	Junior College Tuition	Elections
Revenues					
Property Taxes	$ 78,796	$ 21,462	$ -	$ 238	$ 28,694
Intergovernmental	11,374	3,904	-	-	52,208
Payment in Lieu of Taxes	1,933	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	38,042	-	-	-	-
Other Revenues	391	-	-	-	-
Total Revenues	130,536	25,366	-	238	80,902
Expenditures					
Current:					
Payroll and Benefits	92,444	-	-	-	43,323
Travel and Training	1,864	-	-	-	1,520
Operation Expense	63,881	21,410	-	7,300	4,788
Miscellaneous Expense	18,933	-	-	-	380
Capital Outlay	-	-	-	-	3,244
Total Expenditures	177,122	21,410	-	7,300	53,255
Excess (Deficiency) of Revenues Over Expenditures	(46,586)	3,956	-	(7,062)	27,647
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	47,000	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	47,000	-	-	-	-
Net Change in Fund Balances	414	3,956	-	(7,062)	27,647
Fund Balances - Beginning	402,293	7,157	2,880	182,278	195,395
Fund Balances - Ending	$ 402,707	$ 11,113	$ 2,880	$ 175,216	$ 223,042

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, 2024
(continued)

	Ambulance	911 Communication Revenue	Legion Memorial	Historical Society	Range Improvement
Revenues					
Property Taxes	$ 4,565	$ -	$ 3,340	$ 1,781	$ -
Intergovernmental	1,409	2,016	594	318	-
Payment in Lieu of Taxes	163	97	16	9	-
Grants and Contributions	-	-	-	-	-
Charges for Services	10,718	24,646	-	-	1,455
Other Revenues	-	-	-	-	-
Total Revenues	16,855	26,759	3,950	2,108	1,455
Expenditures					
Current:					
Payroll and Benefits	1,920	-	-	-	-
Travel and Training	14,978	-	-	-	-
Operation Expense	15,321	14,880	5,498	2,599	-
Miscellaneous Expense	18,025	-	-	-	-
Capital Outlay	22,774	-	-	-	-
Total Expenditures	73,018	14,880	5,498	2,599	-
Excess (Deficiency) of Revenues Over Expenditures	(56,163)	11,879	(1,548)	(491)	1,455
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	(56,163)	11,879	(1,548)	(491)	1,455
Fund Balances - Beginning	357,963	(919)	935	1,874	-
Fund Balances - Ending	$ 301,800	$ 10,960	$ (613)	$ 1,383	$ 1,455

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, 2024
(continued)

	Snowmobile	Soldier Water	Waterway	County Fair	Total
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 253,819
Intergovernmental	-	-	-	-	104,743
Payment in Lieu of Taxes	-	-	-	-	3,709
Grants and Contributions	-	-	-	-	1,905
Charges for Services	26,881	-	5,646	-	117,588
Other Revenues	-	-	-	19,756	23,115
Total Revenues	26,881	-	5,646	19,756	504,879
Expenditures					
Current:					
Payroll and Benefits	-	-	-	-	235,518
Travel and Training	-	-	-	-	23,161
Operation Expense	26,535	-	2,001	18,858	194,749
Miscellaneous Expense	-	-	-	-	50,851
Capital Outlay	-	-	-	-	57,928
Total Expenditures	26,535	-	2,001	18,858	562,207
Excess (Deficiency) of Revenues Over Expenditures	346	-	3,645	898	(57,328)
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	9,660
Transfers In	-	-	-	-	47,000
Transfers Out	-	-	-	-	(69,500)
Total Other Financing Sources	-	-	-	-	(12,840)
Net Change in Fund Balances	346	-	3,645	898	(70,168)
Fund Balances - Beginning	28,612	3	34,999	11,558	1,403,337
Fund Balances - Ending	$ 28,958	$ 3	$ 38,644	$ 12,456	$ 1,333,169

Camas County, Idaho
Combining Statement of Fiduciary Net Position - Modified Cash Basis - Custodial Funds
September 30, 2024

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Assets			
Cash and Investments	$ 729,872	$ 1,462	$ 731,334
Total Assets	$ 729,872	$ 1,462	$ 731,334
Liabilities			
Warrants and Accounts Payable	$ 23,601	$ 768	$ 24,369
Total Liabilities	23,601	768	24,369
Net Position			
Restricted for: Individuals, Organizations, or Other Governments	706,271	694	706,965
Total Net Position	$ 706,271	$ 694	$ 706,965

Camas County, Idaho
Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the Year Ended September 30, 2024

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
Additions:			
Fees collected for other governments	$ 621,562	$ -	$ 621,562
Property taxes collected for other governments	-	704,716	704,716
Total Revenues	621,562	704,716	1,326,278
Deductions:			
Fess distributed to other governments	491,003	-	491,003
Taxes distributed to other governments	-	700,759	700,759
Total Expenses	491,003	700,759	1,191,762
Change in Net Position	130,559	3,957	134,516
Net Position - Beginning	575,712	(3,263)	572,449
Net Position - Ending	$ 706,271	$ 694	$ 706,965

FEDERAL REPORTS

Camas County, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30,2024

Program Title	Federal CFDA Number	Flowthrough Number	Program Expenditures
U.S. Department of Agriculture			
Passed through State Department of Agriculture:			
Schools and Roads - Grants to Counties	10.666		$ 178,087
Total U.S. Department of Agriculture			178,087
U.S. Department of the Interior			
Direct:			
Payment in Lieu of Taxes	15.226		$ 212,797
Total U.S. Department of the Interior			212,797
U.S. Department of Commerce			
Passed through State Department of Commerce			
Broadband Equity, Access, and Deployment	11.035		$ 2,290,509
Total U.S. Department of Commerce			2,290,509
Total Federal Financial Assistance Expended			$ 2,681,393
Grants Passed Through to Subrecipients:			
Fairfield Fire Department	10.666		$ 26,713
Camas County School District #121	10.666		45,412
Total Grants Passed Through to Subrecipients			72,125

Note: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Camas County, Idaho and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Camas County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Camas County, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Camas County, Idaho has not elected to use the 10-percent de minims indirect cost rate as allowed under the Uniform Guidance.

4. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Camas County, Idaho provided $72,125 in federal awards to Fairfield Fire Department and Camas County School District #121 as a subrecipients.

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, 2024, 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 15, 2025.

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 15, 2025

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 Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance

Board of Commissioners
Camas County
Fairfield, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Camas County, Idaho's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Camas County, Idaho's major federal programs for the year ended September 30, 2024. Camas County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Camas County, Idaho complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Camas County, Idaho and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Camas County, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Camas County, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Camas County, Idaho's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Camas County, Idaho's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Camas County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Camas County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Camas County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
May 15, 2025

Camas County, Idaho
Schedule of Findings and Questioned Costs
For the Year Ended September 30,2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed?	☐ yes	☑ none reported
Material weakness(es) disclosed?	☐ yes	☑ none reported
Noncompliance material to financial statements noted?	☐ yes	☑ no

Federal Awards

Internal control over major programs:

Significant deficiency(ies) disclosed?	☐ yes	☑ none reported
Material weakness(es) disclosed?	☐ yes	☑ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	☐ yes	☑ no

Identification of major programs:

CFDA Numbers	Name of Federal Program
11.035	Broadband Equity, Access, and Deployment

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	☐ yes ☑ no

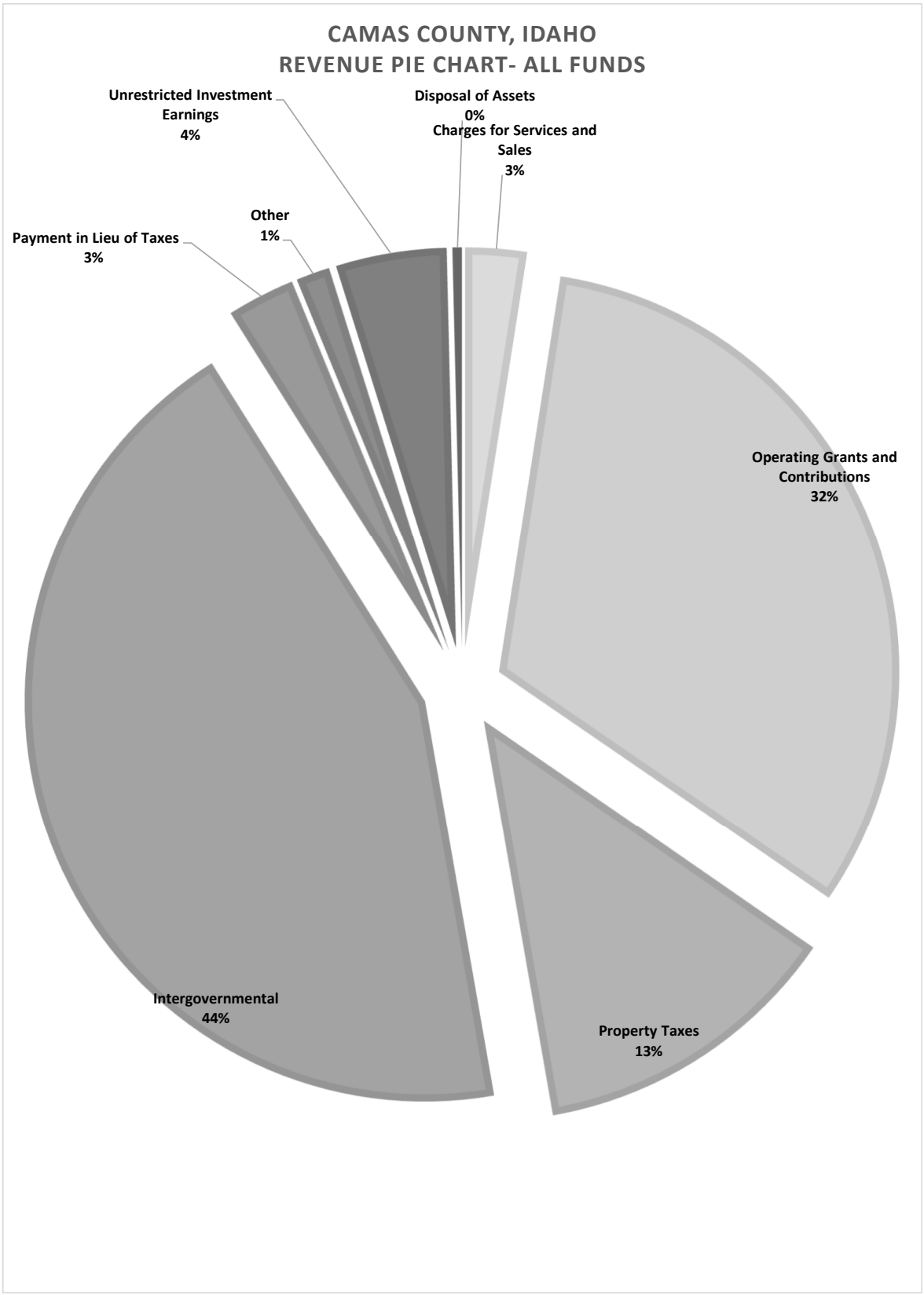
Section II - Financial Statement Findings

None reported.

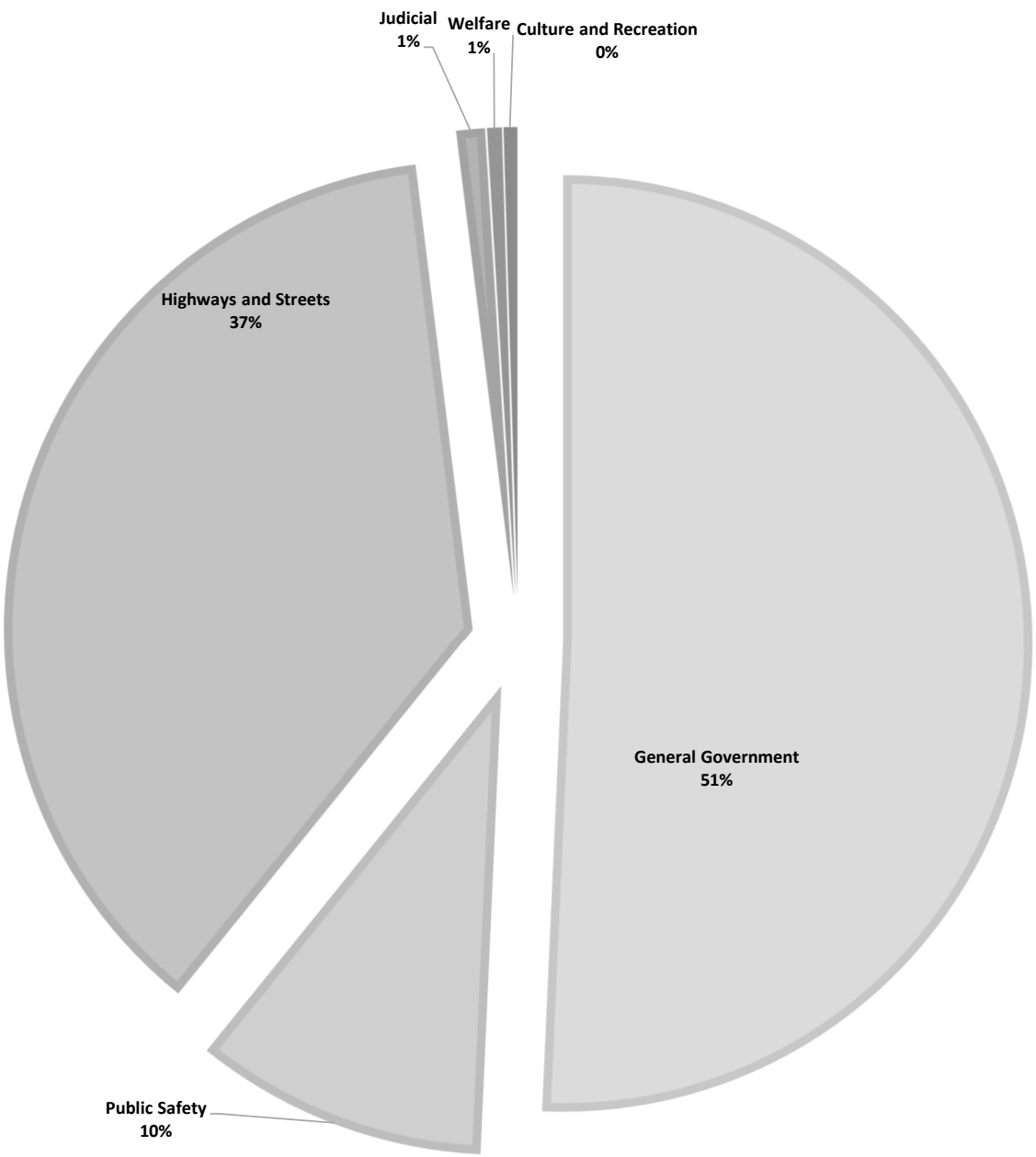
Section III - Findings and Questioned Costs for Federal Awards

None reported.

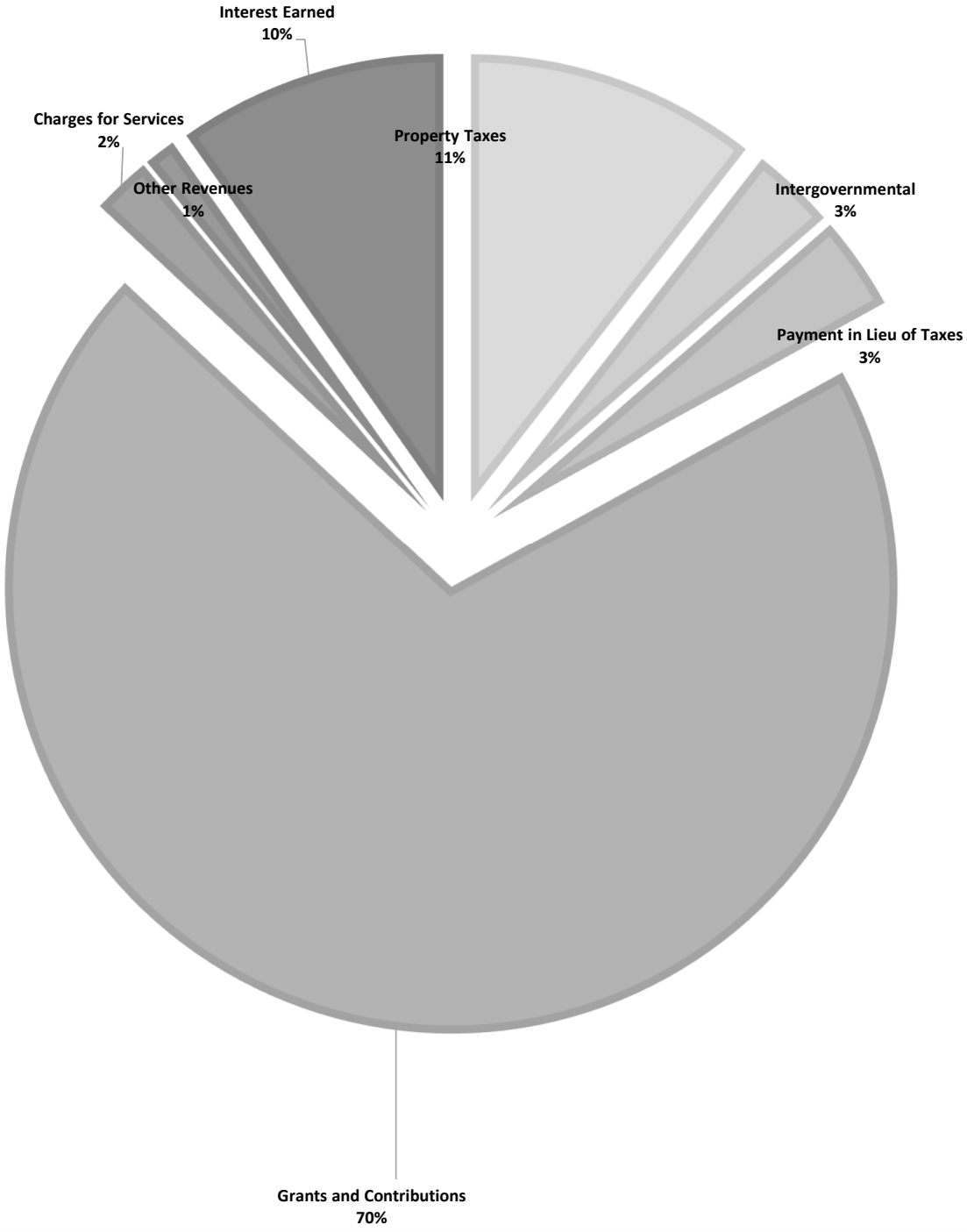
Other Supplementary Information


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- ALL FUNDS
Unrestricted Investment Earnings 4%
Disposal of Assets 0%
Charges for Services and Sales 3%
Other 1%
Payment in Lieu of Taxes 3%
Operating Grants and Contributions 32%
Intergovernmental 44%
Property Taxes 13%

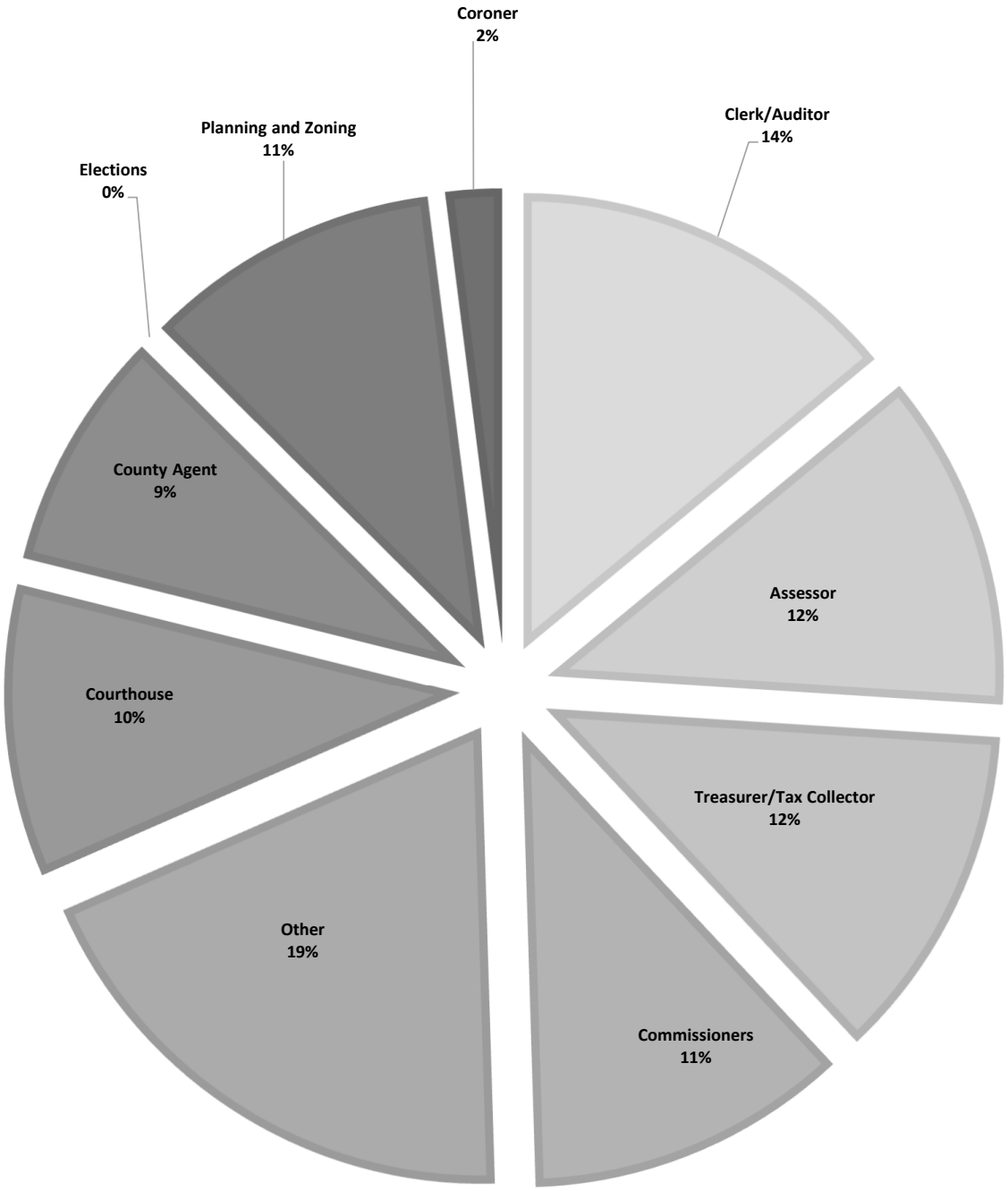
CAMAS COUNTY, IDAHO
EXPENSE PIE CHART- ALL FUNDS

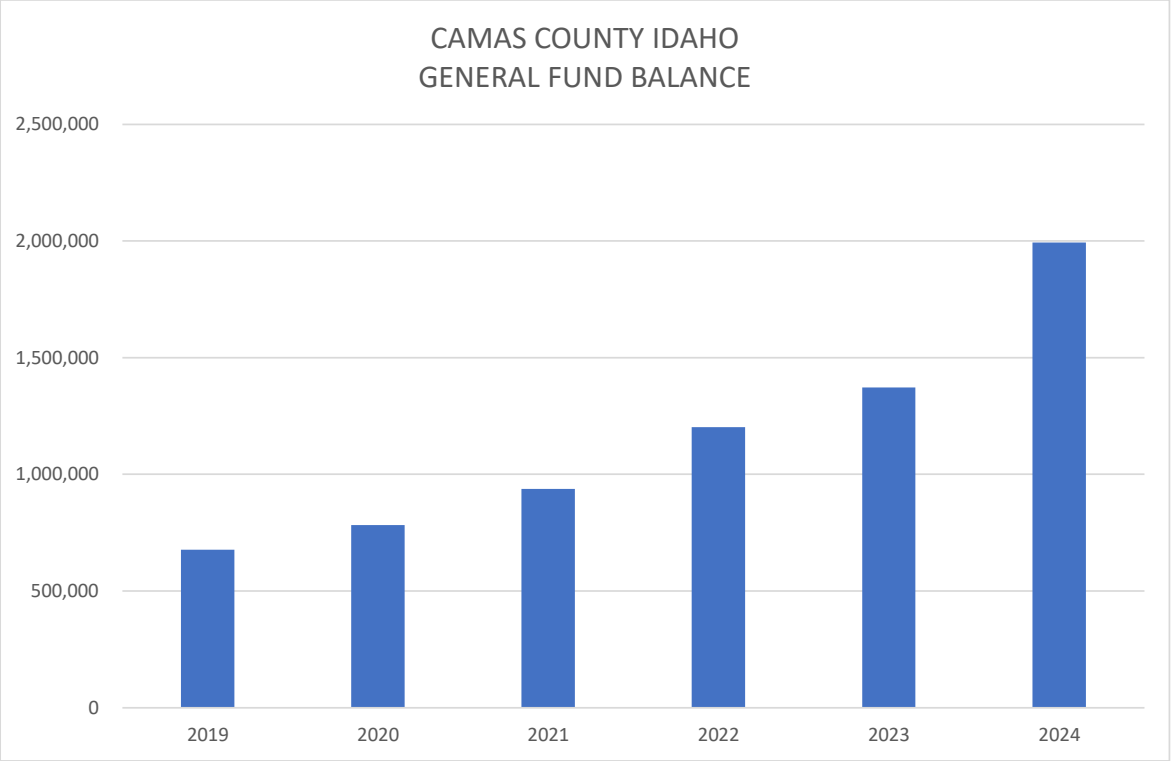


CAMAS COUNTY, IDAHO
REVENUE PIE CHART- GENERAL FUND

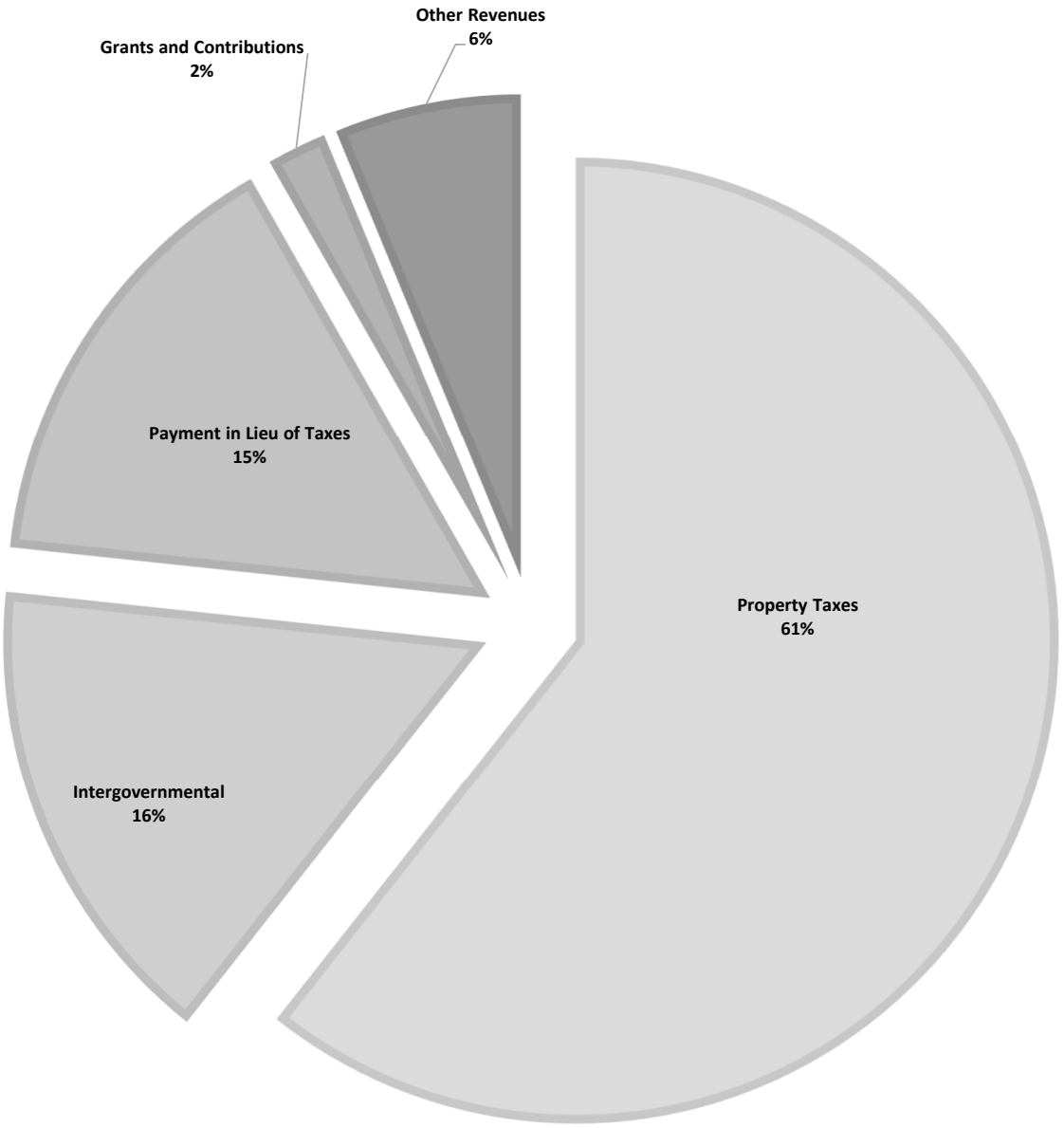


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- GENERAL FUND

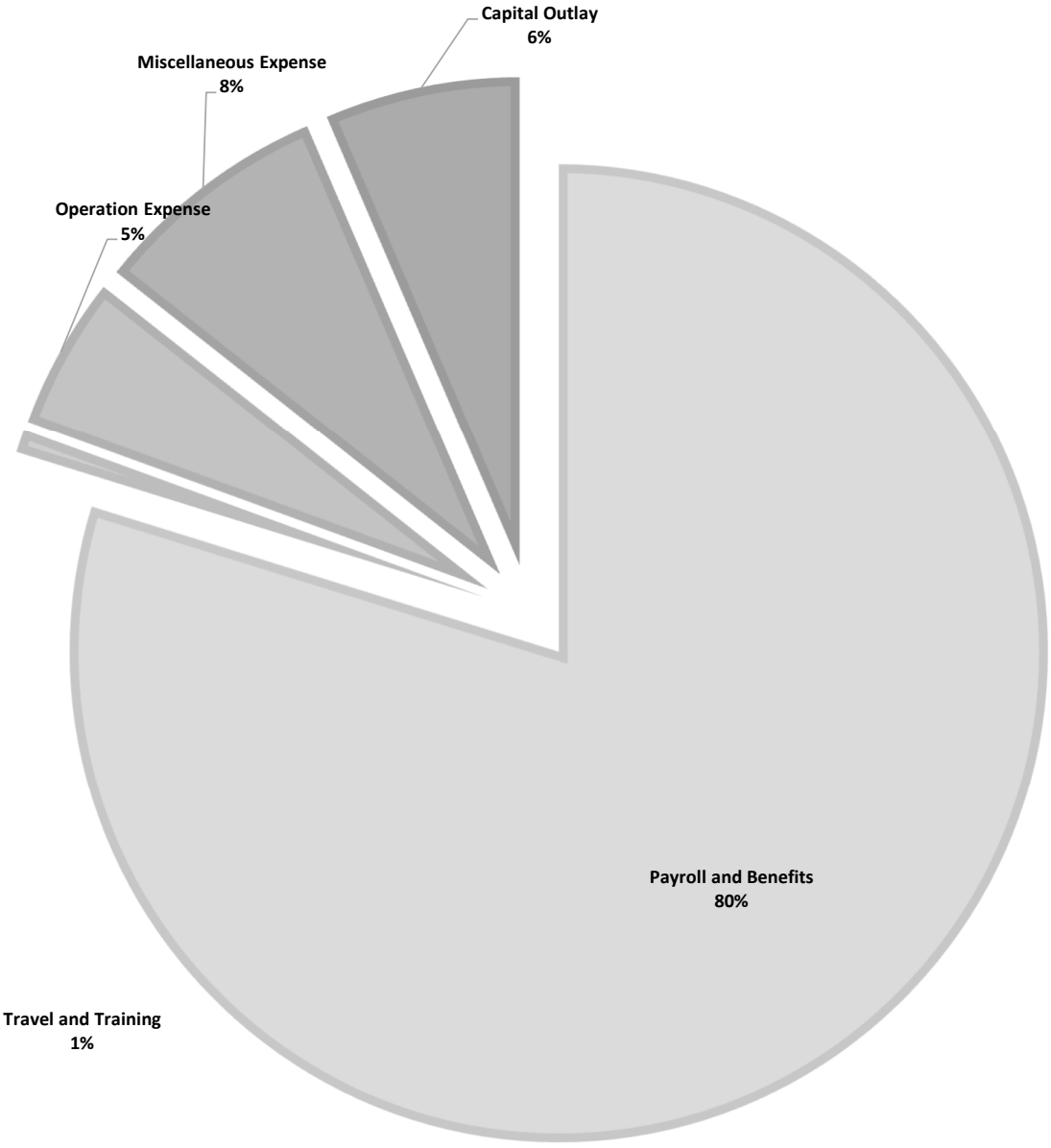


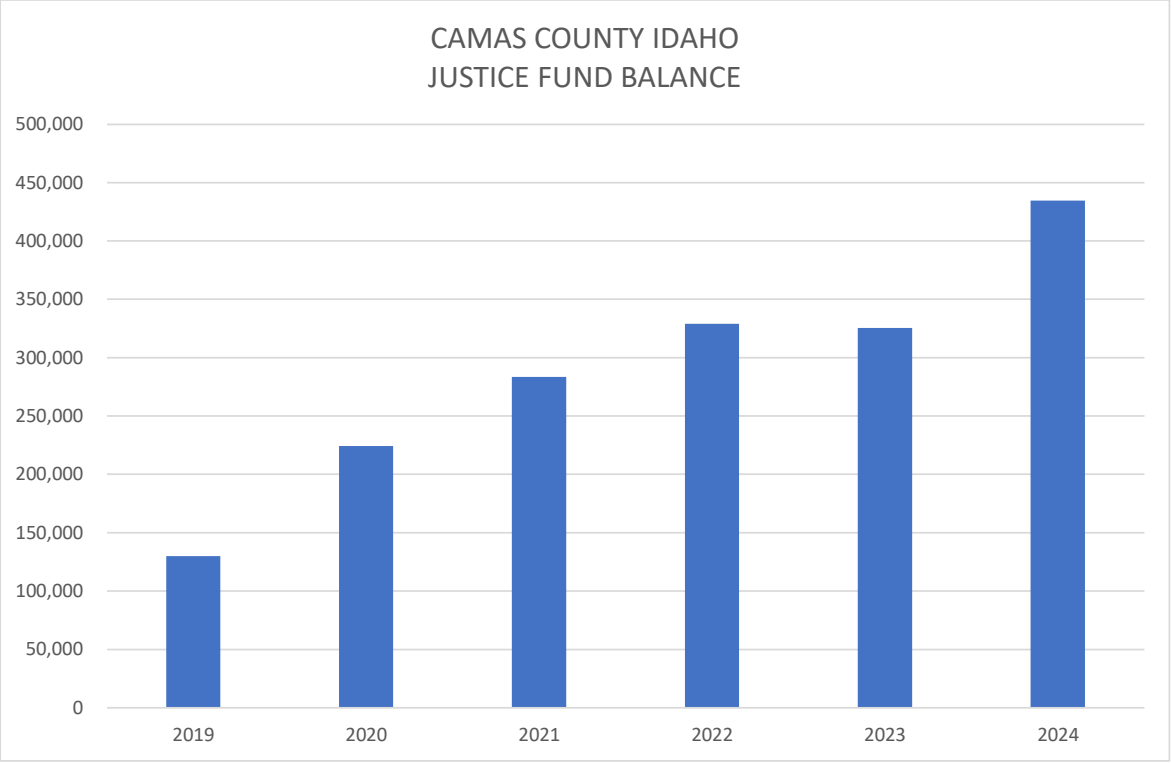

CAMAS COUNTY IDAHO
GENERAL FUND BALANCE
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2019
2020
2021
2022
2023
2024

CAMAS COUNTY, IDAHO
REVENUE PIE CHART- JUSTICE FUND

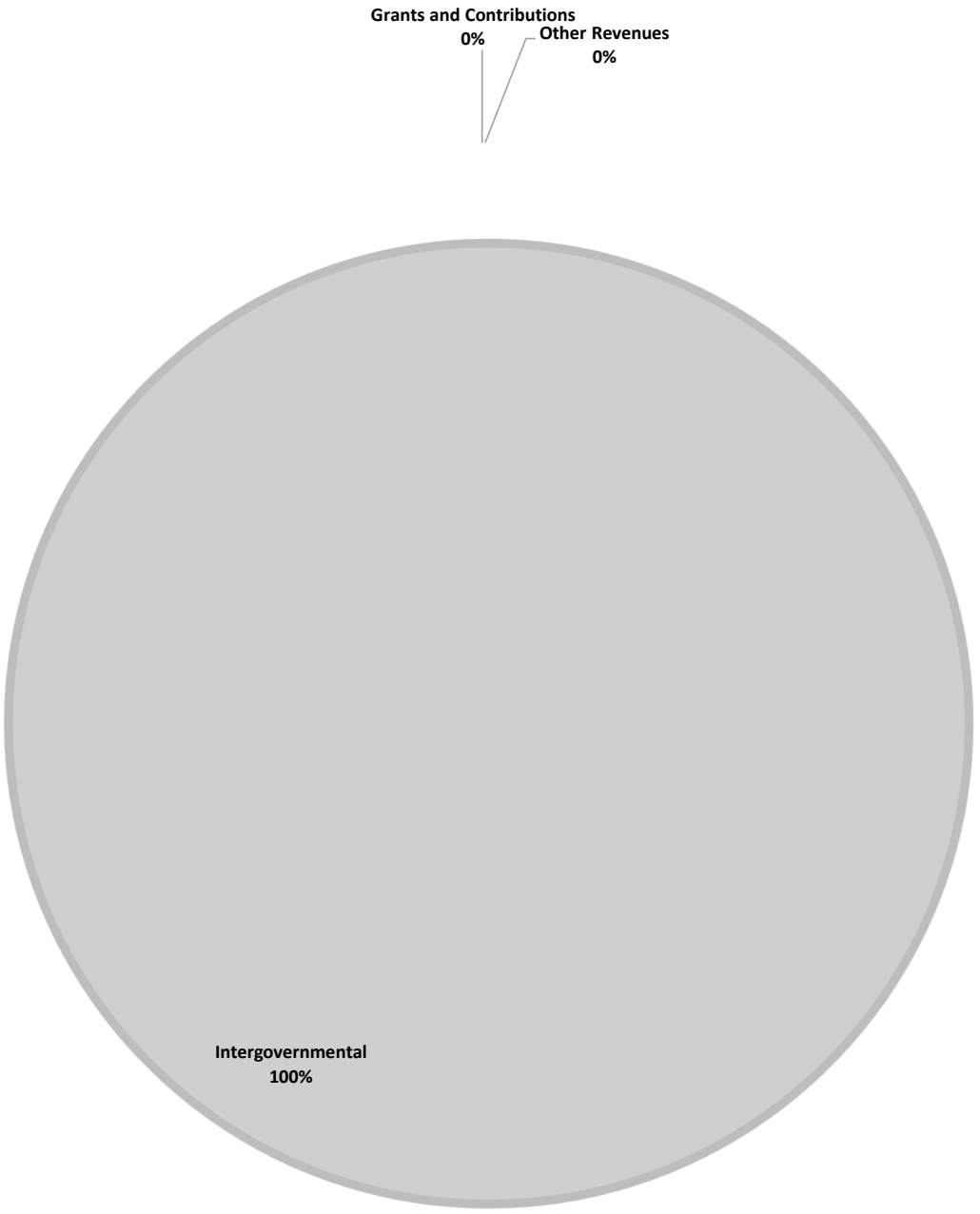


CAMAS COUNTY, IDAHO
EXPENDITURE PIE CHART- JUSTICE FUND

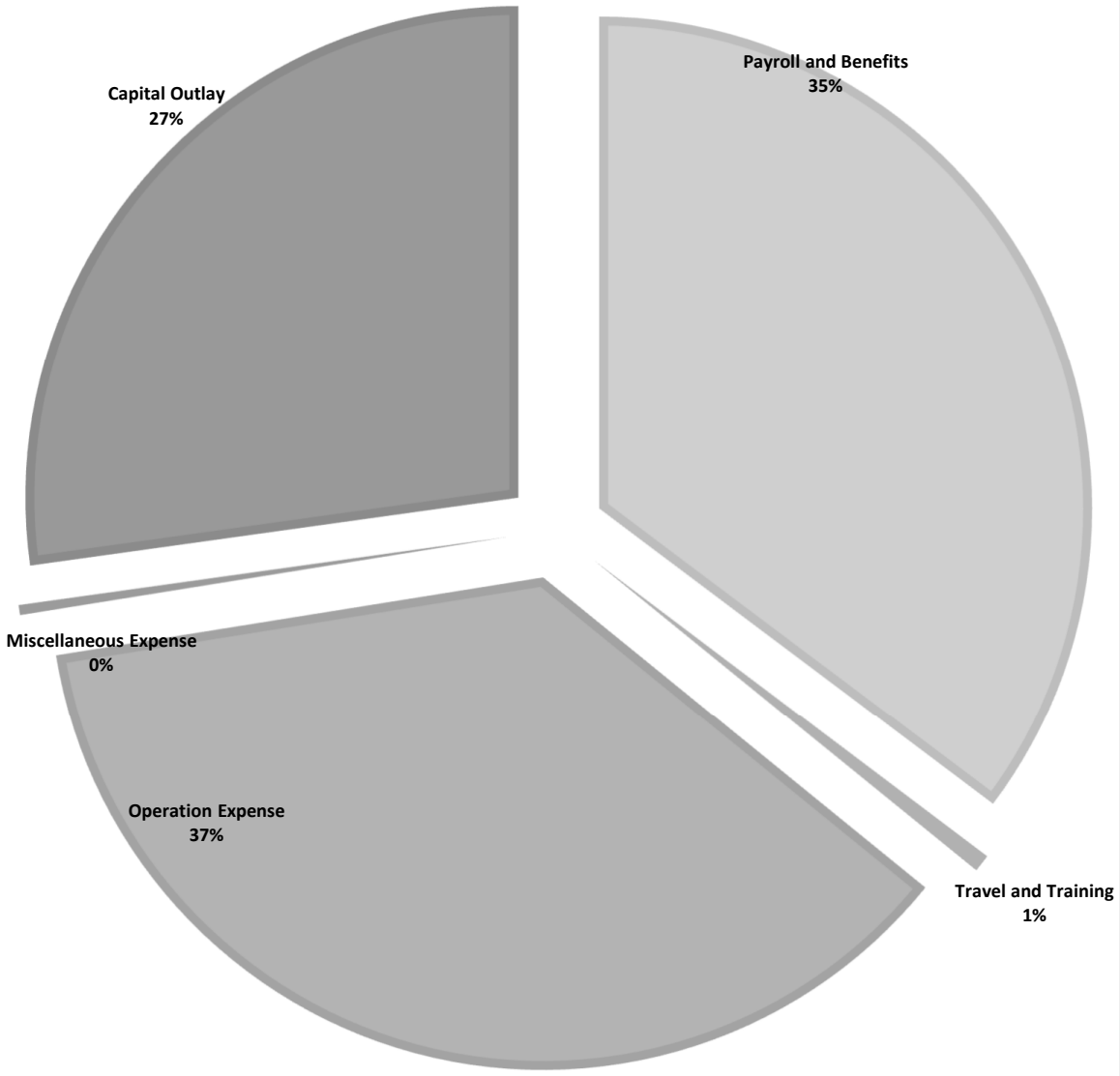


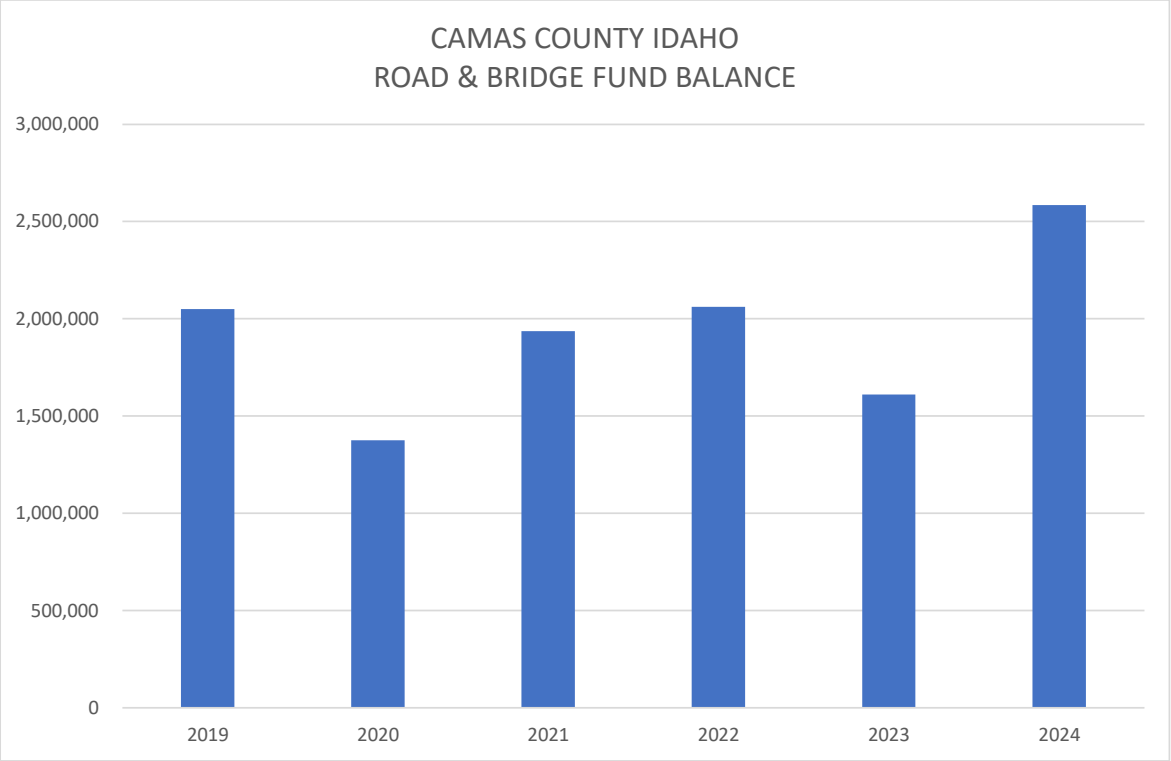

CAMAS COUNTY IDAHO
JUSTICE FUND BALANCE
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2019
2020
2021
2022
2023
2024

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
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2019
2020
2021
2022
2023
2024