

***OWYHEE COUNTY, IDAHO***

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Report on Audited  
Basic  
Financial Statements  
and  
Supplemental Information

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For the Year Ended September 30, 2021

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## Independent Auditor's Report

Board of Commissioners  
Owyhee County, Idaho  
Murphy, Idaho

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Owyhee County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Owyhee 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 financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Owyhee County, Idaho, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Owyhee 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.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of the County's proportionate share of net pension liability, and schedule of county Contributions on pages 36 through 41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Owyhee County, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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 accompanying supplementary information, as described in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 9, 2022 on our consideration of Owyhee 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 Owyhee County, Idaho's 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 Owyhee County, Idaho's internal control over financial reporting and compliance.

*Zwygart John & Associates, CPAs PLLC*

Nampa, Idaho  
March 9, 2022

**Owyhee County, Idaho**  
Statement of Net Position  
September 30, 2021

	Primary Government Governmental Activities	Component Unit
<b>Assets</b>		
Cash and Cash Equivalents	\$ 7,431,651	\$ 39,426
Receivables, Net:		
Property Taxes	121,823	-
Interest	6,530	-
Due From Other Governments	763,287	-
Prepaid Items	44,224	-
Noncurrent Cash and Cash Equivalents	5,789,115	-
Net Pension Asset	67,352	-
Capital Assets:		
Land	1,016,297	-
Buildings and Improvements, Net	3,546,254	-
Equipment, Net	1,467,280	-
Total Capital Assets	6,029,831	-
Total Assets	20,186,461	39,426
<b>Deferred Outflows</b>		
Pension Related Items	960,767	-
OPEB Related Items	46,172	-
Total Deferred Outflows	1,006,939	-
<b>Liabilities</b>		
Salaries and Benefits Payable	178,956	-
Warrants and Accounts Payable	313,157	-
Unearned Revenue	-	-
Long-Term Liabilities:		
Due Within One Year:		
Compensated Absences	63,788	-
Municipal Lease	198,174	-
Due in More Than One Year:		
Other Post-Employment Benefits	271,056	-
Compensated Absences	63,790	-
Municipal Lease	410,281	-
Total Liabilities	1,499,202	-
<b>Deferred Inflows</b>		
Pension Related Items	2,154,616	-
Total Deferred Inflows	2,154,616	-
<b>Net Position</b>		
Invested in Capital Assets, Net of Related Debt	5,421,376	-
Restricted	7,088,419	-
Unrestricted	5,097,139	39,426
Total Net Position	\$ 17,606,934	\$ 39,426

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





**Owyhee County, Idaho**  
Balance Sheet -  
Governmental Funds  
September 30, 2021

	General	Road and Bridge	PILT	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 3,901,375	\$ 1,851,059	\$ 2,416,098	\$ 5,052,234	\$ 13,220,766
Property Taxes Receivable, Net	51,604	8,428	-	61,791	121,823
Interest Receivable	6,530	-	-	-	6,530
Due From Other Governments	302,014	402,907	-	58,366	763,287
Prepaid Items	34,085	5,111	-	5,028	44,224
<b>Total Assets</b>	<b>\$ 4,295,608</b>	<b>\$ 2,267,505</b>	<b>\$ 2,416,098</b>	<b>\$ 5,177,419</b>	<b>\$ 14,156,630</b>
<b>Liabilities:</b>					
Salaries and Benefits Payable	\$ 132,664	\$ 22,865	\$ -	\$ 23,427	\$ 178,956
Warrants and Accounts Payable	73,723	88,369	-	151,065	313,157
<b>Total Liabilities</b>	<b>206,387</b>	<b>111,234</b>	<b>-</b>	<b>174,492</b>	<b>492,113</b>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	45,384	6,903	-	54,918	107,205
<b>Total Deferred Inflows</b>	<b>45,384</b>	<b>6,903</b>	<b>-</b>	<b>54,918</b>	<b>107,205</b>
<b>Fund Balances:</b>					
Nonspendable - Prepaid Items	34,085	5,111	-	5,028	44,224
Restricted	-	2,144,257	-	4,944,162	7,088,419
Unassigned	4,009,752	-	2,416,098	(1,181)	6,424,669
<b>Total Fund Balance</b>	<b>4,043,837</b>	<b>2,149,368</b>	<b>2,416,098</b>	<b>4,948,009</b>	<b>13,557,312</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 4,295,608</b>	<b>\$ 2,267,505</b>	<b>\$ 2,416,098</b>	<b>\$ 5,177,419</b>	<b>\$ 14,156,630</b>

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

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

Total Fund Balances - Governmental Funds \$ 13,557,312

Amounts reported for governmental activities in the Statement of Net Position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:

Land	\$ 1,016,297	
Buildings and Improvements, Net of \$6,198,678 Accum. Depreciation	3,546,254	
Equipment, Net of \$4,318,560 Accumulated Depreciation	<u>1,467,280</u>	
		6,029,831

Property taxes receivable will be collected this year, but are not available soon enough to pay for current period's expenditures and, therefore, are deferred in the funds. 107,205

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position.

Other Post-Employment Benefits	\$ (271,056)	
Compensated Absences	(127,578)	
OPEB Related Deferred Outflows	46,172	
Municipal Leases	<u>(608,455)</u>	
		(960,917)

The District participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.

Net Pension Liability	\$ 67,352	
Pension Related Deferred Inflows	(2,154,616)	
Pension Related Deferred Outflows	<u>960,767</u>	
		<u>(1,126,497)</u>

Net Position of Governmental Activities \$ 17,606,934

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

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

	General	Road and Bridge	PILT	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 887,079	\$ 387,340	\$ -	\$ 1,522,286	\$ 2,796,705
Intergovernmental	1,442,964	1,883,206	-	389,270	3,715,440
Payment in Lieu of Taxes	800,000	-	806,565	50,000	1,656,565
Grants and Contributions	1,536,614	50,300	-	1,761,426	3,348,340
Charges for Services	921,867	40,008	-	223,259	1,185,134
Other Revenues	37,393	45,774	-	384,668	467,835
Interest Earned	67,364	-	-	(12)	67,352
Total Revenues	<u>5,693,281</u>	<u>2,406,628</u>	<u>806,565</u>	<u>4,330,897</u>	<u>13,237,371</u>
<b>Expenditures</b>					
Current:					
General Government	2,461,840	-	-	855,348	3,317,188
Public Safety	2,894,474	-	-	798,287	3,692,761
Highways and Streets	-	1,311,790	-	-	1,311,790
Sanitation	-	-	-	349,434	349,434
Health	-	-	-	54,089	54,089
Welfare	-	-	-	429,663	429,663
Education	-	-	-	19,450	19,450
Culture and Recreation	-	-	-	140,541	140,541
Capital Outlay	149,615	56,989	680,297	83,612	970,513
Total Expenditures	<u>5,505,929</u>	<u>1,368,779</u>	<u>680,297</u>	<u>2,730,424</u>	<u>10,285,429</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	<u>187,352</u>	<u>1,037,849</u>	<u>126,268</u>	<u>1,600,473</u>	<u>2,951,942</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Assets	-	1,589	-	-	1,589
Change in Fair Market Value of Investments	(76,839)	-	-	-	(76,839)
Transfers In	8,000	-	-	33,000	41,000
Transfers Out	-	-	-	(41,000)	(41,000)
Total Other Financing Sources (Uses)	<u>(68,839)</u>	<u>1,589</u>	<u>-</u>	<u>(8,000)</u>	<u>(75,250)</u>
Net Change in Fund Balances	<u>118,513</u>	<u>1,039,438</u>	<u>126,268</u>	<u>1,592,473</u>	<u>2,876,692</u>
<b>Net Position - Beginning, Previously Stated</b>	3,925,324	1,109,930	-	2,351,319	7,386,573
<b>Prior Period Adjustment</b>	-	-	2,289,830	1,004,217	3,294,047
<b>Fund Balances - Beginning, Restated</b>	<u>3,925,324</u>	<u>1,109,930</u>	<u>2,289,830</u>	<u>3,355,536</u>	<u>10,680,620</u>
<b>Fund Balances - Ending</b>	<u>\$ 4,043,837</u>	<u>\$ 2,149,368</u>	<u>\$ 2,416,098</u>	<u>\$ 4,948,009</u>	<u>\$ 13,557,312</u>

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

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

Total Net Change in Fund Balance - Governmental Funds \$ 2,876,692

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. Conversely, disposals of capital assets do not report a gain or loss in the governmental funds but in the Statement of Activities the remaining cost of the asset(s) is written off. In the current period these amounts are:

Capital Outlay	\$ 399,519	
Depreciation Expense	<u>(480,902)</u>	
Net		(81,383)

Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities. (24,803)

Compensated absences and other post-employment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences and other post-employment benefits. 39,658

The repayment of the principal of a municipal lease consumes the current financial resources of governmental funds. The repayment of the principal, however, has no effect on Net Assets 93,330

The District participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. 481,960

Change in Net Position of Governmental Activities \$ 3,385,454

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

**Owyhee County, Idaho**  
Statement of Fiduciary Net Position  
September 30, 2021

	Custodial Funds	Private - Purpose Trust Funds	Total Fiduciary Funds
<b>Assets</b>			
Cash and Investments	\$ 528,763	\$ 62,579	\$ 591,342
Property Taxes Receivable	206,567	-	206,567
Total Assets	735,330	62,579	797,909
<b>Liabilities</b>			
Warrants and Accounts Payable	278,841	-	278,841
Total Liabilities	278,841	-	278,841
<b>Net Position</b>			
Restricted for:			
Individuals, Organizations, or Other Governments	456,489	62,579	519,068
Total Net Position	\$ 456,489	\$ 62,579	\$ 519,068

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

**Owyhee County, Idaho**  
Statement of Changes in Fiduciary Net Position  
For the Year Ended September 30, 2021

	<u>Custodial Funds</u>	<u>Private - Purpose Trust Funds</u>	<u>Total Fiduciary Funds</u>
<b>Additions:</b>			
Fees collected for other governments	\$ 4,926,431	\$ -	\$ 4,926,431
Property taxes collected for other governments	5,085,685	-	5,085,685
Contributions	-	5,090	5,090
<b>Total Additions</b>	<u>10,012,116</u>	<u>5,090</u>	<u>10,017,206</u>
<b>Deductions:</b>			
Fund distributed to individuals and organizations	-	3,000	3,000
Fees distributed to other governments	4,979,684	-	4,979,684
Taxes distributed to other governments	5,103,952	-	5,103,952
<b>Total Deductions</b>	<u>10,083,636</u>	<u>3,000</u>	<u>10,086,636</u>
<b>Change in Net Position</b>	<u>(71,520)</u>	<u>2,090</u>	<u>(69,430)</u>
<b>Net Position - Beginning</b>	528,009	60,489	588,498
<b>Net Position - Ending</b>	<u>\$ 456,489</u>	<u>\$ 62,579</u>	<u>\$ 519,068</u>

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

**Owyhee County, Idaho**  
 Balance Sheet -  
 Component Unit  
 September 30, 2021

	<u>Fair Board</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 39,426
Total Assets	\$ 39,426
 <b>Liabilities</b>	
Accounts Payable and Other Current Liabilities	\$ -
Total Liabilities	-
 <b>Fund Balance</b>	
Unassigned	39,426
Total Liabilities and Fund Balance	\$ 39,426

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

**Owyhee County, Idaho**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Component Unit  
For the Year Ended September 30, 2021

	Fair Board
<b>Revenues</b>	
Charges for Services	\$ 46,770
Total Revenues	46,770
 <b>Expenditures</b>	
Current:	
Operating Expenditures	36,406
Total Expenses	36,406
 <b>Net Change in Fund Balances</b>	 10,364
 <b>Fund Balances - Beginning</b>	 29,062
<b>Fund Balances - Ending</b>	\$ 39,426

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



**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Owyhee County, Idaho (the County) operates under the direction of a Board of Commissioners, who are responsible for the various operations of the County. The accompanying basic financial statements present the County (the primary government) and its component units. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The accounting policies of the County conform to generally accepted accounting principles as applicable 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:

- Owyhee County Fair Board was created for the purpose of conducting fair activities within the County. The Fair Board is governed by a board appointed by the county commissioners and the County is able to impose its will on the organization. The Fair Board was audited along with the County and its financial statements are presented as a discretely presented component unit.
- Owyhee County EMS was created for the purpose of providing emergency medical services within the County. The EMS is governed by the county commissioners, even though it is a legally separate entity. The EMS was audited along with the County and its financial statements. The EMS is 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 display information about the financial activities of the overall County, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

*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.
- *PILT fund.* This fund accounts for PILT funds received from the Federal government.

The County reports the following fiduciary fund types:

*Custodial funds.* 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.

*Private – Purpose Trust funds.* These funds report trust arrangements under which principal and income benefits individuals, private organizations, other governments, and/or other funds.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

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

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

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Reporting in Governmental Funds

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

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

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

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

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund	Purpose
Road and Bridge	Revenues in this fund come from levied property taxes, federal forest funds, other intergovernmental revenue and grants that are to be used for maintaining and improving roads and bridges within the County.
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

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

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	<u>Capitalization</u> <u>Policy</u>	<u>Depreciation</u> <u>Method</u>	<u>Estimated</u> <u>Useful Life</u>
Buildings and Improvements	\$5,000	Straight-Line	10 – 52 Years
Equipment	\$5,000	Straight-Line	3 – 15 Years

The County (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Since October 1, 2003, the County has acquired no new infrastructure assets.

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Accounts Receivable

Accounts receivable of the governmental activities consists of property taxes, sales taxes, use taxes, state grants, federal grants, other miscellaneous receivables, and indigent receivables. The allowance for doubtful accounts for the governmental activities is zero, except for indigent receivables, as detailed in Note 4, as of September 30, 2021.

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

The total portion of unpaid personal leave is budgeted in the next year's budget. Personal leave compensation is calculated on an individual basis according to an employee's total years worked and total hours worked per week.

Pensions

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other Post-Employment Benefits

For purposes of measuring the net Other Post-Employment Benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's Other Post-Employment Benefit Plan (the County's OPEB Plan) and additions to/deductions from the County's OPEB Plan fiduciary net position have been determined on the same basis as they are reported by the County's OPEB Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

New Accounting Principals

The County adopted GASB 84, Fiduciary Activities, during the year. This has caused certain funds that were reported as fiduciary funds in prior years to be reported as governmental funds. See Footnote 15 for details on how this has changed opening fund balances and net position.

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, 2021, the carrying amount of the County's deposits was \$4,436,107 and the respective bank balances totaled \$3,945,572. 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, 2021, 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. The County also had \$1,000 of cash on hand at the end of the year.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

2. CASH AND INVESTMENTS (continued)

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 U.S. government bonds, the asset back securities, and all of the certificates of deposit are held by ProEquities, Inc. and Multi-Bank Securities, Inc. totaling \$12,097. The certificates of deposits are issued through FDIC insured banks and, therefore, are insured. The County does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

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

Investments

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

The County also holds other investments. The County follows Idaho Statute that outlines qualifying investment options as follows:

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

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

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less than 1	1 - 5	>5
External Investment Pool	None	\$ 3,319,651	\$ 3,319,651	\$ -	\$ -
Certificates of Deposit	N/A	749,305	-	676,287	73,018
U.S. Government Bonds	AAA	4,197,625	-	2,538,681	1,658,944
Asset Backed Securities	N/A	842,185	-	135,732	706,453
Money Market	N/A	254,119	254,119	-	-
		<u>\$ 9,362,885</u>	<u>\$ 3,573,770</u>	<u>\$ 3,350,700</u>	<u>\$ 2,438,415</u>



**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

2. CASH AND INVESTMENTS (continued)

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

	Governmental Activities	Component Unit	Total	Fiduciary Funds
Cash and cash equivalents	\$ 3,857,881	\$ 39,426	\$ 3,897,307	\$ 591,342
Investments categorized as deposits	9,362,885	-	9,362,885	-
	<u>\$ 13,220,766</u>	<u>\$ 39,426</u>	<u>\$ 13,260,192</u>	<u>\$ 591,342</u>

The following accounts are not recorded on the County's books:

	Book Balance	Bank Balance
Tax Collector	\$ 62,363	\$ 60,756
Tax Collector Trust	105,872	105,872
Inmate Trust	(1,890)	2,241
	<u>\$ 166,345</u>	<u>\$ 168,869</u>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments consists of state sales tax revenue of \$342,282, State liquor funds of \$18,098, and highway user funds of \$402,907 all due from the State of Idaho.

4. INDIGENT RECEIVABLES

Certain indigent assistance recipients agree to reimburse a portion of the total assistance they receive. A portion of the collections from indigent reimbursements is remitted to the State of Idaho's catastrophe fund. Relevant statutes do not provide a strong collection mechanism and, historically, the County has not been aggressive in pursuing repayment. The entire balance is considered uncollectible.

Indigent Receivables	\$ 1,710,577
Allowance for uncollectible accounts	(1,710,577)
	<u>\$ -</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

5. CAPITAL ASSETS

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

	Balance 9/30/2020	Additions	Disposals	Balance 9/30/2021
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 726,628	\$ 289,669	\$ -	\$ 1,016,297
Capital Assets Being Depreciated:				
Buildings and Improvements	9,744,932	-	-	9,744,932
Equipment	5,785,840	-	-	5,785,840
Total Historical Cost	<u>15,530,772</u>	<u>-</u>	<u>-</u>	<u>15,530,772</u>
Less: Accumulated Depreciation				
Buildings and Improvements	5,976,030	222,648	-	6,198,678
Equipment	4,060,306	258,254	-	4,318,560
Total Acc. Depr.	<u>10,036,336</u>	<u>480,902</u>	<u>-</u>	<u>10,517,238</u>
Net Depreciable Assets	<u>5,494,436</u>	<u>(480,902)</u>	<u>-</u>	<u>5,013,534</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 6,221,064</u>	<u>\$ (191,233)</u>	<u>\$ -</u>	<u>\$ 6,029,831</u>

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

Governmental Activities:	
General Government	\$ 141,107
Public Safety	213,306
Highways and Streets	95,883
Culture and Recreation	30,606
	<u>\$ 480,902</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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6. PENSION PLAN

*Plan Description*

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

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

6. PENSION PLAN (continued)

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Owyhee County's contributions were \$379,659 for the year ended September 30, 2021.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At September 30, 2021, Owyhee County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Owyhee County's proportion of the net pension liability was based on Owyhee County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, Owyhee County's proportion was 0.0852792 percent.

For the year ended September 30, 2021, Owyhee County recognized pension expense (revenue) of (\$102,301). At September 30, 2021, Owyhee County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 99,234	\$ 39,149
Changes in assumptions or other inputs	773,112	-
Net difference between projected and actual earnings on pension plan investments	-	2,115,467
Owyhee County's contributions subsequent to the measurement date	88,421	-
<b>Total</b>	<b>\$ 960,767</b>	<b>\$ 2,154,616</b>

\$88,421 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2020, is 4.7 and 4. for the measurement period June 30, 2021.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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6. PENSION PLAN (continued)

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

<b>For the Year Ended</b>	
<b>September 30:</b>	<b>PERSI</b>
2022	\$ (213,213)
2023	(271,833)
2024	(237,551)
2025	(471,252)

*Actuarial Assumptions*

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

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

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

**Contributing Members, Service Retirement Members, and Beneficiaries**

General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%  
General Employees and All Beneficiaries – Females Pub-20210 Genera Tables, increased 21%  
Teachers – Males Pub-2010 Teacher Tables, increased 12%  
Teachers – Females Pub-2010 Teacher Tables, increased 21%  
Fire & Police – Males Pub-2010 Safety Tables, increased 21%  
Fire & Police – Females Pub-2010 Safety Tables, increased 26%  
Disabled Members – Males Pub-2010 Disabled Tables, increased 38%  
Disabled Members – Females Pub-2010 Disabled Tables, increased 36%

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

6. PENSION PLAN (continued)

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

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

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

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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6. PENSION PLAN (continued)

*Discount Rate*

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

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

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

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 2,341,290	\$ (67,352)	\$ (2,041,764)

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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7. 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 and total hours per week worked. All accumulated vacation time and compensatory time represents a potential liability to the County.

	9/30/2020	Increase	Decrease	9/30/2021	Current
Governmental Activities	<u>\$ 138,784</u>	<u>\$ 313,890</u>	<u>\$ (325,096)</u>	<u>\$ 127,578</u>	<u>\$ 63,788</u>

8. LEASE COMMITMENTS

The County has entered into a 5-year lease with Bancorp for security operations controls and equipment through M2 Automation.

The County also entered into several copier leases. Each is for 60 months. The County plans on returning all of the copiers at the end of the leases.

The County also entered into an equipment lease for two graders. This is for a 5-year lease with a balloon payment. The County plans on returning both graders at the end of the lease.

Future minimum lease payments are as follows:

Year Ending September 30,	Amount
2022	\$ 101,168
2023	39,260
2024	39,260
2025	34,659
2026	3,662
	<u>\$ 218,009</u>

Rent expenditures for the year ended September 30, 2021, were \$124,503.



**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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9. DEFERRED COMPENSATION PLAN

Permanent employees of the County may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until withdrawal at a later date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The County has no liability for losses under the plan but it does have the obligation of due care in selecting the third-party administrator. For the year ended September 30, 2021, the County made no employer contributions to the plan.

10. OTHER POST-EMPLOYMENT BENEFITS

*Plan Description*

The County's Other Post-Employment Benefit Plan (the County's OPEB Plan) is a single-employer defined benefit healthcare plan administered by GemPlan. The County's OPEB plan does not include the PERSI pension benefits otherwise discussed in these financial statements and does not issue a publicly available financial report.

*Benefits Provided*

GemPlan, as administrator of the County's OPEB Plan, contracts with Blue Cross/Blue Shield of Idaho to provide health insurance benefits to eligible retirees and their eligible dependents. A retiree who retires while participating in the Public Employee Retirement System of Idaho (PERSI) is eligible to keep the County's health insurance until age 65 or until the retiree is eligible for coverage under Medicare. Eligibility for the County's OPEB Plan is further determined by employees having obtained a minimum age of 55 with at least 20 years of service with the County for general employees and obtaining a minimum 5 years of service with the County for elected officials. Retirees are on the same medical plan as the County's active employees.

*Contributions and Implicit Rate Subsidy*

OPEB benefits have historically been funded on a pay-as-you-go basis. Under government accounting standards, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under government accounting standards. However, if benefits are not pre-funded, OPEB liabilities are created and will grow over time. The County has not pre-funded these benefits.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

10. OTHER POST-EMPLOYMENT BENEFITS (continued)

Government accounting standards require employers recognize the implicit rate subsidy that exists in most post-employment benefit plans. The implicit rate subsidy refers to the concept that retirees under the age of 65 (those not Medicare eligible) generate higher claims on average than active participants.

When a medical plan is self-insured through a third-party administrator or fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees' premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is called the implicit rate subsidy. Accordingly, the County's implicit subsidy contributions were \$46,172 for the year ended September 30, 2021.

*Net OPEB Liability of the County*

The components of the net OPEB liability of the County at year-end were as follows:

Total OPEB Liability	\$ 271,056
OPEB Plan Fiduciary Net Position	-
Net OPEB obligation - end of year	\$ 271,056
 Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	 0%

*OPEB Revenue (Expense) and Deferred Outflows of Resources to OPEB*

For the year ended September 30, 2021, the County recognized OPEB revenue (expense) of \$28,452. At September 30, 2021, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
County Implicit subsidy contributions subsequent to the measurement date	\$ 46,172

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

10. OTHER POST-EMPLOYMENT BENEFITS (continued)

*Actuarial Assumptions*

The total OPEB liability was determined by an actuarial valuation as of October 1, 2019 which was also the measurement date. The following actuarial assumptions applied to all periods included in the measurement:

Actuarial cost method	Entry age, level percentage of pay
Inflation	2.50%
Salary increases	3.00%
Medical trend rate	6.25% as of October 1, 2019 grading to 5.00% over 6 years
Mortality	RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel)

*Discount Rate*

The discount rate used to measure the total OPEB liability was 3.00%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-Year Municipal Bond Yield of 3.00%.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning of Year	\$ 272,347	\$ -	\$ 272,347
Changes for the Year			
Service Cost	14,189	-	14,189
Interest Cost	8,243	-	8,243
Assumption Changes	-		
Differences Between Expected and Actual Experience	-		
Benefit Payments	(23,723)	-	(23,723)
Net Change in Total OPEB liability	(1,291)	-	(1,291)
End of Year	<u>\$ 271,056</u>	<u>\$ -</u>	<u>\$ 271,056</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

10. OTHER POST-EMPLOYMENT BENEFITS (continued)

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1 % Decrease (2.00%)	Current Discount Rate (3.00%)	1% Increase (4.00%)
Net OPEB Liability	<u>\$ 287,411</u>	<u>\$ 271,056</u>	<u>\$ 255,866</u>

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (5.25% Decreasing to 4%)	Current Healthcare Cost Trend Rate (6.25% Decreasing to 5%)	1% Decrease (7.25% Decreasing to 6%)
Net OPEB Liability	<u>\$ 248,289</u>	<u>\$ 271,056</u>	<u>\$ 298,067</u>

11. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$44,000. As of September 30, 2021, \$4,981 of the available credit was in use.

12. 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.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

13. RELATED ORGANIZATIONS

The Owyhee County Historical Society (a nonprofit organization) preserves and displays historical artifacts of the County. In return, the County provides use of a building, payment of utilities, and payment of the payroll and related benefits of the Museum Director. The amounts paid for the Society consist of the expenditures in the Historical Society fund (a nonmajor special revenue fund), which amounted to \$69,012.

14. LONG-TERM DEBT

The County leased several vehicles for law enforcement under a long-term lease agreement. These were recorded as a municipal lease, as the County expects to retain the equipment at the end of the lease. The municipal lease consists of:

Equipment	\$ 1,020,585
Less accumulated amortization (included as depreciation on the accompanying financial statements)	<u>(252,505)</u>
	<u>\$ 768,080</u>

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

<u>Description</u>	<u>Maturity</u>	<u>Rate</u>	<u>9/30/2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>9/30/2021</u>	<u>Current Portion</u>
Sheriff's Vehicles	2023	5.50%	\$ 311,934	\$ -	\$ (98,463)	\$ 213,471	\$ 103,879
Sheriff's 911 Center	2025	3.08%	499,701	-	(104,717)	394,984	94,295
			<u>\$ 811,635</u>	<u>\$ -</u>	<u>\$ (203,180)</u>	<u>\$ 608,455</u>	<u>\$ 198,174</u>

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

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 198,174	\$ 23,918	\$ 222,092
2023	206,794	15,298	222,092
2024	100,199	6,273	106,472
2026	<u>103,288</u>	<u>3,184</u>	<u>106,472</u>
	<u>\$ 608,455</u>	<u>\$ 48,673</u>	<u>\$ 657,128</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

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15. TRANSFERS

The County had the following transfers during the year ended September 30, 2021:

\$ 8,000	From nonmajor funds to the General Fund to cover operating expenses
<u>33,000</u>	From nonmajor funds to other nonmajor funds to reimburse operating expenses
<u>\$ 41,000</u>	

16. RESTATEMENT

During the year ended September 30, 2021, the County adopted GASB 84, which caused certain funds to no longer be reported as fiduciary funds and to start being reported as governmental funds. This caused fund balance and net position to both be restated by \$3,294,047 as reflected below:

	Governmental Funds
Fund Balance, Beginning - As Previously Stated	\$ 7,386,573
Increase due to implementation of GASB 84	<u>3,294,047</u>
Fund Balance, Beginning - Restated	<u>\$ 10,680,620</u>
	Governmental Activities
Net Position, Beginning - As Previously Stated	\$ 10,927,433
Increase due to implementation of GASB 84	<u>3,294,047</u>
Net Position, Beginning - Restated	<u>\$ 14,221,480</u>

***REQUIRED SUPPLEMENTARY INFORMATION***

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

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 850,679	\$ 850,679	\$ 887,079	\$ 36,400
Intergovernmental	1,008,876	1,008,876	1,442,964	434,088
Payment in Lieu of Taxes	800,000	800,000	800,000	-
Grants and Contributions	90,000	90,000	1,536,614	1,446,614
Charges for Services	560,293	560,293	921,867	361,574
Other Revenues	6,000	6,000	37,393	31,393
Interest Earned	95,000	95,000	67,364	(27,636)
Total Revenues	<u>3,410,848</u>	<u>3,410,848</u>	<u>5,693,281</u>	<u>2,282,433</u>
<b>Expenditures</b>				
Current:				
Salaries	2,719,572	2,831,084	2,693,599	137,485
Benefits	1,109,509	1,129,021	1,020,309	108,712
Operating Expenses	1,469,547	1,974,460	1,642,406	332,054
Capital Outlay	231,650	231,650	149,615	82,035
Total Expenditures	<u>5,530,278</u>	<u>6,166,215</u>	<u>5,505,929</u>	<u>660,286</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,119,430)</u>	<u>(2,755,367)</u>	<u>187,352</u>	<u>2,942,719</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	5,500	5,500	-	(5,500)
Change in Fair Market Value of Investments	-	-	(76,839)	(76,839)
Transfers In	8,000	8,000	8,000	-
Total Other Financing Sources	<u>13,500</u>	<u>13,500</u>	<u>(68,839)</u>	<u>(82,339)</u>
Net Change in Fund Balances	(2,105,930)	(2,741,867)	118,513	2,860,380
Fund Balances - Beginning	2,105,930	2,741,867	3,925,324	1,183,457
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,043,837</u>	<u>\$ 4,043,837</u>



**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Road and Bridge  
 For the Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 386,305	\$ 386,305	\$ 387,340	\$ 1,035
Intergovernmental	1,117,086	1,117,086	1,883,206	766,120
Grants and Contributions	125,000	125,000	50,300	(74,700)
Charges for Services	40,000	40,000	40,008	8
Other Revenues	3,000	3,000	45,774	42,774
Total Revenues	<u>1,671,391</u>	<u>1,671,391</u>	<u>2,406,628</u>	<u>735,237</u>
<b>Expenditures</b>				
Current:				
Salaries	406,675	421,072	383,986	37,086
Benefits	180,761	183,641	156,582	27,059
Operating Expenses	1,626,500	1,626,500	771,222	855,278
Capital Outlay	115,000	115,000	56,989	58,011
Total Expenditures	<u>2,328,936</u>	<u>2,346,213</u>	<u>1,368,779</u>	<u>977,434</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(657,545)</u>	<u>(674,822)</u>	<u>1,037,849</u>	<u>1,712,671</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	-	-	1,589	1,589
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,589</u>	<u>1,589</u>
Net Change in Fund Balances	(657,545)	(674,822)	1,039,438	1,714,260
Fund Balances - Beginning	657,545	674,822	1,109,930	435,108
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,149,368</u>	<u>\$ 2,149,368</u>

**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 PILT  
 For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Payment in Lieu of Taxes	\$ -	\$ -	\$ 806,565	\$ 806,565
Total Revenues	<u>-</u>	<u>-</u>	<u>806,565</u>	<u>806,565</u>
<b>Expenditures</b>				
Capital Outlay	-	-	680,297	(680,297)
Total Expenditures	<u>-</u>	<u>-</u>	<u>680,297</u>	<u>(680,297)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>126,268</u>	<u>126,268</u>
<b>Net Position - Beginning,     Previously Stated</b>	-	-	-	-
<b>Prior Period Adjustment</b>	<u>-</u>	<u>-</u>	<u>2,289,830</u>	<u>2,289,830</u>
<b>Fund Balances - Beginning,     Restated</b>	<u>-</u>	<u>-</u>	<u>2,289,830</u>	<u>2,289,830</u>
<b>Fund Balances - Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,416,098</u></u>	<u><u>\$ 2,416,098</u></u>

Owyhee County, Idaho  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2021

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1. BUDGETS AND BUDGETARY ACCOUNTING

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

- A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.
- F. The budget for the General fund and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level.
- H. The County does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATES

The PILT fund has expenditures in excess of appropriations in the amount of \$680,297.

**Owyhee County, Idaho**  
Schedule of the Required Supplemental Information  
Public Employees Retirement System of Idaho  
Last 10 - Fiscal Years\*

**Schedule of the County's Proportionate Share of Net Pension Liability**

Year	County proportion of the net pension liability	County proportion of the net pension liability (asset)	County's covered-employee payroll	County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.0852792%	\$ (67,352)	\$ 3,151,327	-2.14%	100.36%
2020	0.0888084%	2,062,248	3,181,096	64.83%	88.22%
2019	0.0903916%	1,031,795	3,031,155	34.04%	93.79%
2018	0.0921564%	1,359,323	2,975,904	45.68%	91.69%
2017	0.0949855%	1,493,009	2,865,779	52.10%	90.68%
2016	0.0913585%	1,851,977	2,687,031	68.92%	87.26%
2015	0.0908608%	1,193,462	2,532,950	47.12%	91.38%

Data reported is measured as of June 30, 2021.

**Schedule of County Contributions**

Year	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	County's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2021	\$ 379,659	\$ 379,659	\$ -	\$ 3,151,327	12.05%
2020	383,222	383,222	-	3,181,096	12.05%
2019	349,952	349,952	-	3,031,155	11.55%
2018	340,001	340,001	-	2,975,904	11.43%
2017	327,528	327,528	-	2,865,779	11.43%
2016	307,145	307,145	-	2,687,031	11.43%
2015	289,517	289,517	-	2,532,950	11.43%

Data reported is measured as of September 30, 2021.

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

**Owyhee County, Idaho**  
Schedule of Changes in Net OPEB Liability and Related Ratios

Other Post-Employment Benefit Plan

Last 10 - Fiscal Years\*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Fiscal Year</b>				
Total OPEB Liability				
Service Cost	\$ 14,189	\$ 13,742	\$ 11,459	\$ 11,125
Interest Cost	8,243	8,535	8,359	8,292
Assumption Changes	-	3,183	-	-
Differences Between Expected and Actual Experience	-	24,368	-	-
Benefit Payments	(23,723)	(15,076)	(19,011)	(16,672)
Net Change in Total OPEB Liability	<u>(1,291)</u>	<u>34,752</u>	<u>807</u>	<u>2,745</u>
Total OPEB Liability - Beginning	<u>272,347</u>	<u>237,595</u>	<u>236,788</u>	<u>234,043</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 271,056</u></u>	<u><u>\$ 272,347</u></u>	<u><u>\$ 237,595</u></u>	<u><u>\$ 236,788</u></u>
Plan Fiduciary Net Position - Beginning	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
County's Net OPEB Liability - Ending (a) - (b)	\$ 271,056	\$ 272,347	\$ 237,595	\$ 236,788
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%
Covered Employee Payroll	\$ 3,063,137	\$ 2,966,719	\$ 2,606,183	\$ 2,530,275
Net OPEB Liability as a Percentage of Covered Employee Payroll	9%	9%	9%	9%

\*GASB 75 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

**NOTES:**

A. The net OPEB liability amount presented for each fiscal year was determined as of the fiscal year end.

B. The County has not presented a schedule of employer contributions or schedule of investment returns since the County does not prefund the County's OPEB Plan with contributions, and accordingly, actuarially determined contributions have not been calculated and there are no contractually or statutorily determined contributions applicable to the employer.

***SUPPLEMENTARY INFORMATION***

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Property Taxes	\$ 850,679	\$ 887,079	\$ 36,400
Intergovernmental	1,008,876	1,442,964	434,088
Payment in Lieu of Taxes	800,000	800,000	-
Grants and Contributions	90,000	1,536,614	1,446,614
Charges for Services	560,293	921,867	361,574
Other Revenues	6,000	37,393	31,393
Interest Earned	95,000	67,364	(27,636)
Disposition of Assets	5,500	-	(5,500)
Change in Fair Market Value of Investments	-	(76,839)	(76,839)
<b>Total Revenues</b>	<u><u>\$ 3,416,348</u></u>	<u><u>\$ 5,616,442</u></u>	<u><u>\$ 2,200,094</u></u>

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

	Budget	Actual	Variance
<b>Clerk/Auditor</b>			
Salaries	\$ 334,247	\$ 314,984	\$ 19,263
Benefits	146,437	136,953	9,484
Operating Expenses	11,880	6,461	5,419
Capital Outlay	500	384	116
	<u>493,064</u>	<u>458,782</u>	<u>34,282</u>
<b>Assessor</b>			
Salaries	206,615	195,258	11,357
Benefits	86,769	82,106	4,663
Operating Expenses	8,950	8,102	848
Capital Outlay	450	250	200
	<u>302,784</u>	<u>285,716</u>	<u>17,068</u>
<b>Treasurer/Tax Collector</b>			
Salaries	128,912	128,536	376
Benefits	53,263	41,917	11,346
Operating Expenses	13,850	10,960	2,890
Capital Outlay	400	-	400
	<u>196,425</u>	<u>181,413</u>	<u>15,012</u>
<b>Sheriff</b>			
Salaries	812,597	778,271	34,326
Benefits	331,392	306,228	25,164
Operating Expenses	307,581	266,391	41,190
Capital Outlay	115,800	115,752	48
	<u>1,567,370</u>	<u>1,466,642</u>	<u>100,728</u>
<b>Commissioners</b>			
Salaries	89,319	89,319	-
Benefits	44,744	43,324	1,420
Operating Expenses	94,600	60,657	33,943
Capital Outlay	-	-	-
	<u>228,663</u>	<u>193,300</u>	<u>35,363</u>
<b>Coroner</b>			
Salaries	29,777	23,922	5,855
Benefits	14,941	13,537	1,404
Operating Expenses	40,050	51,991	(11,941)
Capital Outlay	23,500	359	23,141
	<u>108,268</u>	<u>89,809</u>	<u>18,459</u>
<b>Prosecuting Attorney</b>			
Salaries	216,080	202,504	13,576
Benefits	68,352	56,795	11,557
Operating Expenses	17,200	8,852	8,348
Capital Outlay	1,000	873	127
	<u>302,632</u>	<u>269,024</u>	<u>33,608</u>



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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Buildings and Grounds</b>			
Salaries	\$ 35,070	\$ 36,705	\$ (1,635)
Benefits	15,916	15,171	745
Operating Expenses	154,900	106,365	48,535
Capital Outlay	75,000	28,041	46,959
	<u>280,886</u>	<u>186,282</u>	<u>94,604</u>
<b>Civil Defense</b>			
Operating Expenses	36,000	-	36,000
Capital Outlay	10,000	3,703	6,297
	<u>46,000</u>	<u>3,703</u>	<u>42,297</u>
<b>County Agent</b>			
Salaries	81,133	78,586	2,547
Benefits	32,500	27,503	4,997
Operating Expenses	31,900	29,998	1,902
Capital Outlay	1,500	-	1,500
	<u>147,033</u>	<u>136,087</u>	<u>10,946</u>
<b>Elections</b>			
Salaries	17,000	17,818	(818)
Benefits	375	-	375
Operating Expenses	22,650	9,309	13,341
	<u>40,025</u>	<u>27,127</u>	<u>12,898</u>
<b>Building Department</b>			
Salaries	45,826	40,375	5,451
Benefits	18,138	16,596	1,542
Operating Expenses	13,830	2,344	11,486
	<u>77,794</u>	<u>59,315</u>	<u>18,479</u>
<b>Planning and Zoning</b>			
Salaries	86,979	85,677	1,302
Benefits	35,553	34,093	1,460
Operating Expenses	14,350	8,096	6,254
	<u>136,882</u>	<u>127,866</u>	<u>9,016</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General</b>			
Operating Expenses	\$ 749,469	\$ 638,488	\$ 110,981
	<u>749,469</u>	<u>638,488</u>	<u>110,981</u>
<b>Technology</b>			
Operating Expenses	227,000	196,139	30,861
	<u>227,000</u>	<u>196,139</u>	<u>30,861</u>
<b>Jail</b>			
Salaries	484,118	455,556	28,562
Benefits	192,606	157,739	34,867
Operating Expenses	227,000	235,404	(8,404)
Capital Outlay	3,500	253	3,247
	<u>907,224</u>	<u>848,952</u>	<u>58,272</u>
<b>Dispatcher</b>			
Salaries	263,411	246,088	17,323
Benefits	88,035	88,347	(312)
Operating Expenses	3,250	2,849	401
	<u>354,696</u>	<u>337,284</u>	<u>17,412</u>
 Total Expenditures	 <u>\$ 6,166,215</u>	 <u>\$ 5,505,929</u>	 <u>\$ 660,286</u>

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

	<u>Airport</u>	<u>Bond Redemption</u>	<u>District Court</u>	<u>County Fair</u>	<u>Fair Grounds</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 11,635	\$ 34	\$ 538,759	\$ 12,086	\$ 116,785
Property Taxes Receivable	20	-	(33)	1,879	2,671
Due From Other Governments	-	-	6,523	3,063	3,857
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<u><u>\$ 11,655</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 545,249</u></u>	<u><u>\$ 17,028</u></u>	<u><u>\$ 123,313</u></u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ 1,832	\$ -
Warrants and Accounts Payable	-	-	16,978	1,179	11,481
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>16,978</u>	<u>3,011</u>	<u>11,481</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	-	-	1,677	2,295
<b>Total Deferred Inflows</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,677</u>	<u>2,295</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	11,655	34	528,271	12,340	109,537
<b>Total Fund Balances</b>	<u>11,655</u>	<u>34</u>	<u>528,271</u>	<u>12,340</u>	<u>109,537</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u><u>\$ 11,655</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 545,249</u></u>	<u><u>\$ 17,028</u></u>	<u><u>\$ 123,313</u></u>

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

	<u>Probation</u>	<u>Health District</u>	<u>Historical Society</u>	<u>Indigent and Charity</u>	<u>Junior College</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 96,495	\$ 35,201	\$ 30,759	\$ 858,355	\$ 196,395
Property Taxes Receivable	2,028	1,945	2,072	23,609	-
Due From Other Governments	6,466	3,025	3,479	9,321	-
Prepaid Items	1,428	-	714	742	-
Total Assets	<u>\$ 106,417</u>	<u>\$ 40,171</u>	<u>\$ 37,024</u>	<u>\$ 892,027</u>	<u>\$ 196,395</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ 4,919	\$ -	\$ 2,152	\$ 2,613	\$ -
Warrants and Accounts Payable	1,298	-	227	15,045	-
Total Liabilities	<u>6,217</u>	<u>-</u>	<u>2,379</u>	<u>17,658</u>	<u>-</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	1,851	1,726	1,823	21,096	-
Total Deferred Inflows	<u>1,851</u>	<u>1,726</u>	<u>1,823</u>	<u>21,096</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	1,428	-	714	742	-
Restricted	96,921	38,445	32,108	852,531	196,395
Total Fund Balances	<u>98,349</u>	<u>38,445</u>	<u>32,822</u>	<u>853,273</u>	<u>196,395</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 106,417</u>	<u>\$ 40,171</u>	<u>\$ 37,024</u>	<u>\$ 892,027</u>	<u>\$ 196,395</u>

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

	<u>Pest</u>	<u>Revaluation</u>	<u>Solid Waste</u>	<u>Tort</u>	<u>Veterans Memorial</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 6,856	\$ 180,370	\$ 180,039	\$ 164,590	\$ (528)
Property Taxes Receivable	112	6,228	15,780	3,968	21
Due From Other Governments	-	15,712	-	6,920	-
Prepaid Items	-	2,144	-	-	-
Total Assets	<u>\$ 6,968</u>	<u>\$ 204,454</u>	<u>\$ 195,819</u>	<u>\$ 175,478</u>	<u>\$ (507)</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ 8,126	\$ 2,704	\$ -	\$ -
Warrants and Accounts Payable	-	3,774	23,186	1,500	-
Total Liabilities	<u>-</u>	<u>11,900</u>	<u>25,890</u>	<u>1,500</u>	<u>-</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	5,460	14,146	3,513	-
Total Deferred Inflows	<u>-</u>	<u>5,460</u>	<u>14,146</u>	<u>3,513</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	2,144	-	-	-
Restricted	6,968	184,950	155,783	170,465	-
Unrestricted	-	-	-	-	(507)
Total Fund Balances	<u>6,968</u>	<u>187,094</u>	<u>155,783</u>	<u>170,465</u>	<u>(507)</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 6,968</u>	<u>\$ 204,454</u>	<u>\$ 195,819</u>	<u>\$ 175,478</u>	<u>\$ (507)</u>

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

	<u>Weeds</u>	<u>911</u>	<u>County Vessel</u>	<u>Waterway</u>	<u>Off Highway Vehicles</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 35,217	\$ 176,400	\$ 16,958	\$ 2,272	\$ 135,890
Property Taxes Receivable	1,491	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 36,708</u>	<u>\$ 176,400</u>	<u>\$ 16,958</u>	<u>\$ 2,272</u>	<u>\$ 135,890</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ 729	\$ 352
Warrants and Accounts Payable	259	5,319	-	2,217	880
Total Liabilities	<u>259</u>	<u>5,319</u>	<u>-</u>	<u>2,946</u>	<u>1,232</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	1,331	-	-	-	-
Total Deferred Inflows	<u>1,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	35,118	171,081	16,958	-	134,658
Total Fund Balances	<u>35,118</u>	<u>171,081</u>	<u>16,958</u>	<u>-</u>	<u>134,658</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 36,708</u>	<u>\$ 176,400</u>	<u>\$ 16,958</u>	<u>\$ 2,946</u>	<u>\$ 135,890</u>

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

	Taxing District Election	Ambulance District	Auditor's Trust	Child Safety	Civil Trust
<b>Assets</b>					
Cash and Cash Equivalents	\$ 157,694	\$ 878	\$ 181,941	\$ 13,411	\$ 14,112
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 157,694</u>	<u>\$ 878</u>	<u>\$ 181,941</u>	<u>\$ 13,411</u>	<u>\$ 14,112</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	51,493	-	7,863	-	2,767
Total Liabilities	<u>51,493</u>	<u>-</u>	<u>7,863</u>	<u>-</u>	<u>2,767</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	106,201	878	174,078	13,411	11,345
Unrestricted	-	-	-	-	-
Total Fund Balances	<u>106,201</u>	<u>878</u>	<u>174,078</u>	<u>13,411</u>	<u>11,345</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 157,694</u>	<u>\$ 878</u>	<u>\$ 181,941</u>	<u>\$ 13,411</u>	<u>\$ 14,112</u>

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

	<u>Lottery</u>	<u>Off Highway Vehicles</u>	<u>Sheriff Posse Trust</u>	<u>Sheriff's Trust</u>	<u>Sheriff Revolving Travel</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 68,796	\$ 1,691	\$ 11,668	\$ 25,637	\$ 344
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 68,796</u>	<u>\$ 1,691</u>	<u>\$ 11,668</u>	<u>\$ 25,637</u>	<u>\$ 344</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	-	-	449	5,150	-
Total Liabilities	-	-	449	5,150	-
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	68,796	1,691	11,219	20,487	344
Unrestricted	-	-	-	-	-
Total Fund Balances	<u>68,796</u>	<u>1,691</u>	<u>11,219</u>	<u>20,487</u>	<u>344</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 68,796</u>	<u>\$ 1,691</u>	<u>\$ 11,668</u>	<u>\$ 25,637</u>	<u>\$ 344</u>



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

	<u>Emergency Medical Services</u>	<u>County Snowmobile</u>	<u>County Vessel Trust</u>	<u>Hazardous Waste</u>	<u>Owyhee County Initiative</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 4,443	\$ 37,670	\$ 140,671	\$ 414,376	\$ 1,952
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 4,443</u>	<u>\$ 37,670</u>	<u>\$ 140,671</u>	<u>\$ 414,376</u>	<u>\$ 1,952</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	4,443	37,670	140,671	414,376	1,952
Unrestricted	-	-	-	-	-
Total Fund Balances	<u>4,443</u>	<u>37,670</u>	<u>140,671</u>	<u>414,376</u>	<u>1,952</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 4,443</u>	<u>\$ 37,670</u>	<u>\$ 140,671</u>	<u>\$ 414,376</u>	<u>\$ 1,952</u>

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

	Sensitive Species Research	ARPA	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 34,142	\$ 1,148,240	\$ 5,052,234
Property Taxes Receivable	-	-	61,791
Due From Other Governments	-	-	58,366
Prepaid Items	-	-	5,028
<b>Total Assets</b>	<b>\$ 34,142</b>	<b>\$ 1,148,240</b>	<b>\$ 5,177,419</b>
<b>Liabilities</b>			
Salaries and Benefits Payable	\$ -	\$ -	\$ 23,427
Warrants and Accounts Payable	-	-	151,065
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>174,492</b>
<b>Deferred Inflows:</b>			
Unavailable Revenue - Property Tax	-	-	54,918
<b>Total Deferred Inflows</b>	<b>-</b>	<b>-</b>	<b>54,918</b>
<b>Fund Balances</b>			
Nonspendable - Prepaid Items	-	-	5,028
Restricted	34,142	1,148,240	4,944,162
Unrestricted	-	-	(1,181)
<b>Total Fund Balances</b>	<b>34,142</b>	<b>1,148,240</b>	<b>4,948,009</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 34,142</b>	<b>\$ 1,148,240</b>	<b>\$ 5,177,419</b>

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

	Airport	Bond Redemption	District Court	County Fair	Fair Grounds
<b>Revenues</b>					
Property Taxes	\$ 2	\$ -	\$ 39	\$ 51,409	\$ 55,202
Intergovernmental	121	-	65,864	12,074	15,059
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	73,218	-	-
Other Revenues	-	-	16,933	-	-
<b>Total Revenues</b>	<u>123</u>	<u>-</u>	<u>156,054</u>	<u>63,483</u>	<u>70,261</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	24,816	-
Benefits	-	-	-	2,894	-
Operating Expenses	652	-	44,172	32,000	16,819
Capital Outlay	-	-	350	-	34,549
<b>Total Expenditures</b>	<u>652</u>	<u>-</u>	<u>44,522</u>	<u>59,710</u>	<u>51,368</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(529)</u>	<u>-</u>	<u>111,532</u>	<u>3,773</u>	<u>18,893</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(529)</u>	<u>-</u>	<u>111,532</u>	<u>3,773</u>	<u>18,893</u>
<b>Net Position - Beginning, Previously Stated</b>	12,184	34	416,739	8,567	90,644
<b>Prior Period Adjustment</b>	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<u>12,184</u>	<u>34</u>	<u>416,739</u>	<u>8,567</u>	<u>90,644</u>
<b>Fund Balances - Ending</b>	<u>\$ 11,655</u>	<u>\$ 34</u>	<u>\$ 528,271</u>	<u>\$ 12,340</u>	<u>\$ 109,537</u>

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

	Probation	Health District	Historical Society	Indigent and Charity	Junior College
<b>Revenues</b>					
Property Taxes	\$ 32,663	\$ 40,749	\$ 43,850	\$ 575,099	\$ -
Intergovernmental	24,416	12,140	13,931	40,092	30,098
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	57,866	-	-	165,429	-
Charges for Services	18,219	-	-	-	-
Other Revenues	5,455	-	-	22,222	-
<b>Total Revenues</b>	<u>138,619</u>	<u>52,889</u>	<u>57,781</u>	<u>802,842</u>	<u>30,098</u>
<b>Expenditures</b>					
Current:					
Salaries	79,844	-	35,233	42,939	-
Benefits	34,092	-	15,736	17,065	-
Operating Expenses	25,790	54,089	13,043	369,659	19,450
Capital Outlay	-	-	5,000	-	-
<b>Total Expenditures</b>	<u>139,726</u>	<u>54,089</u>	<u>69,012</u>	<u>429,663</u>	<u>19,450</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,107)</u>	<u>(1,200)</u>	<u>(11,231)</u>	<u>373,179</u>	<u>10,648</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	3,000	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>1,893</u>	<u>(1,200)</u>	<u>(11,231)</u>	<u>373,179</u>	<u>10,648</u>
<b>Net Position - Beginning, Previously Stated</b>	96,456	39,645	44,053	480,094	185,747
<b>Prior Period Adjustment</b>	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	96,456	39,645	44,053	480,094	185,747
<b>Fund Balances - Ending</b>	<u>\$ 98,349</u>	<u>\$ 38,445</u>	<u>\$ 32,822</u>	<u>\$ 853,273</u>	<u>\$ 196,395</u>

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

	<u>Pest</u>	<u>Revaluation</u>	<u>Solid Waste</u>	<u>Tort</u>	<u>Veterans Memorial</u>
<b>Revenues</b>					
Property Taxes	\$ 2,867	\$ 145,268	\$ 314,973	\$ 87,827	\$ 273
Intergovernmental	700	61,500	564	28,610	36
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	6,765	-	-
Other Revenues	-	-	-	8,512	-
<b>Total Revenues</b>	<u>3,567</u>	<u>206,768</u>	<u>322,302</u>	<u>124,949</u>	<u>309</u>
<b>Expenditures</b>					
Current:					
Salaries	-	147,372	45,901	(50)	-
Benefits	-	58,977	7,858	133,749	-
Operating Expenses	3,498	19,660	246,089	9,946	1,201
Capital Outlay	-	-	6,805	-	-
<b>Total Expenditures</b>	<u>3,498</u>	<u>226,009</u>	<u>306,653</u>	<u>143,645</u>	<u>1,201</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>69</u>	<u>(19,241)</u>	<u>15,649</u>	<u>(18,696)</u>	<u>(892)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>69</u>	<u>(19,241)</u>	<u>15,649</u>	<u>(18,696)</u>	<u>(892)</u>
<b>Net Position - Beginning, Previously Stated</b>	6,899	206,335	140,134	189,161	385
<b>Prior Period Adjustment</b>	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	6,899	206,335	140,134	189,161	385
<b>Fund Balances - Ending</b>	<u>\$ 6,968</u>	<u>\$ 187,094</u>	<u>\$ 155,783</u>	<u>\$ 170,465</u>	<u>\$ (507)</u>

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

	<u>Weeds</u>	<u>911</u>	<u>County Vessel</u>	<u>Waterway</u>	<u>Off Highway Vehicles</u>
<b>Revenues</b>					
Property Taxes	\$ 46,672	\$ 73	\$ -	\$ -	\$ -
Intergovernmental	1,614	-	-	-	10,321
Payment in Lieu of Taxes	-	-	-	-	50,000
Grants and Contributions	-	230,282	-	26,853	-
Charges for Services	-	125,057	-	-	-
Other Revenues	-	22,500	230	-	-
<b>Total Revenues</b>	<u>48,286</u>	<u>377,912</u>	<u>230</u>	<u>26,853</u>	<u>60,321</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	26,604	19,707
Benefits	-	-	-	2,842	1,710
Operating Expenses	46,088	425,447	16,691	4,712	7,187
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>46,088</u>	<u>425,447</u>	<u>16,691</u>	<u>34,158</u>	<u>28,604</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2,198</u>	<u>(47,535)</u>	<u>(16,461)</u>	<u>(7,305)</u>	<u>31,717</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	30,000	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>2,198</u>	<u>(47,535)</u>	<u>13,539</u>	<u>(7,305)</u>	<u>31,717</u>
<b>Net Position - Beginning, Previously Stated</b>	32,920	218,616	3,419	6,631	102,941
<b>Prior Period Adjustment</b>	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<u>32,920</u>	<u>218,616</u>	<u>3,419</u>	<u>6,631</u>	<u>102,941</u>
<b>Fund Balances - Ending</b>	<u>\$ 35,118</u>	<u>\$ 171,081</u>	<u>\$ 16,958</u>	<u>\$ (674)</u>	<u>\$ 134,658</u>

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

	Taxing District Election	Ambulance District	Auditor's Trust	Child Safety	Civil Trust
<b>Revenues</b>					
Property Taxes	\$ -	\$ 125,320	\$ -	\$ -	\$ -
Intergovernmental	68,048	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	38,981	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	97,444	1,095	109,177
<b>Total Revenues</b>	<u>68,048</u>	<u>125,320</u>	<u>136,425</u>	<u>1,095</u>	<u>109,177</u>
<b>Expenditures</b>					
Current:					
Salaries	8,385	-	-	-	-
Benefits	100	-	-	-	-
Operating Expenses	62,196	126,180	99,834	-	103,461
Capital Outlay	3,925	-	32,983	-	-
<b>Total Expenditures</b>	<u>74,606</u>	<u>126,180</u>	<u>132,817</u>	<u>-</u>	<u>103,461</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(6,558)</u>	<u>(860)</u>	<u>3,608</u>	<u>1,095</u>	<u>5,716</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(3,000)	(5,000)
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>(5,000)</u>
<b>Net Change in Fund Balances</b>	<u>(6,558)</u>	<u>(860)</u>	<u>3,608</u>	<u>(1,905)</u>	<u>716</u>
<b>Net Position - Beginning, Previously Stated</b>	112,759	1,738	-	-	-
<b>Prior Period Adjustment</b>	-	-	170,470	15,316	10,629
<b>Fund Balances - Beginning, Restated</b>	<u>112,759</u>	<u>1,738</u>	<u>170,470</u>	<u>15,316</u>	<u>10,629</u>
<b>Fund Balances - Ending</b>	<u>\$ 106,201</u>	<u>\$ 878</u>	<u>\$ 174,078</u>	<u>\$ 13,411</u>	<u>\$ 11,345</u>

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

	Lottery	Off Highway Vehicles	Sheriff Posse Trust	Sheriff's Trust	Sheriff Revolving Travel
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,082	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	93,775	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	10,065	3,085	-
<b>Total Revenues</b>	<u>4,082</u>	<u>-</u>	<u>10,065</u>	<u>96,860</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenses	-	-	13,816	96,124	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>13,816</u>	<u>96,124</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>4,082</u>	<u>-</u>	<u>(3,751)</u>	<u>736</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(3,000)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>1,082</u>	<u>-</u>	<u>(3,751)</u>	<u>736</u>	<u>-</u>
<b>Net Position - Beginning, Previously Stated</b>	-	-	-	-	-
<b>Prior Period Adjustment</b>	67,714	1,691	14,970	19,751	344
<b>Fund Balances - Beginning, Restated</b>	<u>67,714</u>	<u>1,691</u>	<u>14,970</u>	<u>19,751</u>	<u>344</u>
<b>Fund Balances - Ending</b>	<u>\$ 68,796</u>	<u>\$ 1,691</u>	<u>\$ 11,219</u>	<u>\$ 20,487</u>	<u>\$ 344</u>



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

	Emergency Medical Services	County Snowmobile	County Vessel Trust	Hazardous Waste	Owyhee County Initiative
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	4,443	3,408	53,114	26,973	-
<b>Total Revenues</b>	<u>4,443</u>	<u>3,408</u>	<u>53,114</u>	<u>26,973</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenses	4,801	-	5,260	62,533	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>4,801</u>	<u>-</u>	<u>5,260</u>	<u>62,533</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(358)</u>	<u>3,408</u>	<u>47,854</u>	<u>(35,560)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(30,000)	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(358)</u>	<u>3,408</u>	<u>17,854</u>	<u>(35,560)</u>	<u>-</u>
<b>Net Position - Beginning, Previously Stated</b>	-	-	-	-	-
<b>Prior Period Adjustment</b>	4,801	34,262	122,817	449,936	1,952
<b>Fund Balances - Beginning, Restated</b>	<u>4,801</u>	<u>34,262</u>	<u>122,817</u>	<u>449,936</u>	<u>1,952</u>
<b>Fund Balances - Ending</b>	<u>\$ 4,443</u>	<u>\$ 37,670</u>	<u>\$ 140,671</u>	<u>\$ 414,376</u>	<u>\$ 1,952</u>

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

	Sensitive Species Research	ARPA	Total
<b>Revenues</b>			
Property Taxes	\$ -	\$ -	\$ 1,522,286
Intergovernmental	-	-	389,270
Payment in Lieu of Taxes	-	-	50,000
Grants and Contributions	-	1,148,240	1,761,426
Charges for Services	-	-	223,259
Other Revenues	-	-	384,656
<b>Total Revenues</b>	<u>-</u>	<u>1,148,240</u>	<u>4,330,897</u>
<b>Expenditures</b>			
Current:			
Salaries	-	-	430,751
Benefits	-	-	275,023
Operating Expenses	10,640	-	1,941,038
Capital Outlay	-	-	83,612
<b>Total Expenditures</b>	<u>10,640</u>	<u>-</u>	<u>2,730,424</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(10,640)</u>	<u>1,148,240</u>	<u>1,600,473</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	33,000
Transfers Out	-	-	(41,000)
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>(8,000)</u>
<b>Net Change in Fund Balances</b>	<u>(10,640)</u>	<u>1,148,240</u>	<u>1,592,473</u>
<b>Net Position - Beginning, Previously Stated</b>	-	(44,782)	2,351,319
<b>Prior Period Adjustment</b>	44,782	44,782	1,004,217
<b>Fund Balances - Beginning, Restated</b>	<u>44,782</u>	<u>-</u>	<u>3,355,536</u>
<b>Fund Balances - Ending</b>	<u>\$ 34,142</u>	<u>\$ 1,148,240</u>	<u>\$ 4,948,009</u>

**Owyhee County, Idaho**  
Combining Statement of Fiduciary Net Position - Custodial Funds  
September 30, 2021

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
<b>Assets</b>			
Cash and Investments	\$ 459,491	\$ 69,272	\$ 528,763
Property Taxes Receivable	-	206,567	206,567
Total Assets	459,491	275,839	735,330
<b>Liabilities</b>			
Warrants and Accounts Payable	274,760	4,081	278,841
Total Liabilities	274,760	4,081	278,841
<b>Net Position</b>			
Restricted for:			
Individuals, Organizations, or Other Governments	184,731	271,758	456,489
Total Net Position	\$ 184,731	\$ 271,758	\$ 456,489

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

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
<b>Additions:</b>			
Fees collected for other governments	\$ 4,926,431	\$ -	\$ 4,926,431
Property taxes collected for other governments	-	5,085,685	5,085,685
Total Additions	4,926,431	5,085,685	10,012,116
<b>Deductions:</b>			
Fees distributed to other governments	4,979,684	-	4,979,684
Taxes distributed to other governments	-	5,103,952	5,103,952
Total Deductions	4,979,684	5,103,952	10,083,636
Change in Net Position	(53,253)	(18,267)	(71,520)
Net Position - Beginning	237,984	290,025	528,009
Net Position - Ending	\$ 184,731	\$ 271,758	\$ 456,489

**Owyhee County, Idaho**  
Combining Statement of Fiduciary Net Position - Private Purpose Trust Funds  
September 30, 2021

	Private Purpose Trust Fund			Total Private Purpose Trust Funds
	Interlock Device	Juvenile Justice	Workman's Comp	
<b>Assets</b>				
Cash and Investments	\$ 1,695	\$ 61,583	\$ (699)	\$ 62,579
Property Taxes Receivable	-	-	-	-
Total Assets	1,695	61,583	(699)	62,579
<b>Liabilities</b>				
Warrants and Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
<b>Net Position</b>				
Restricted for:				
Individuals, Organizations, or Other Governments	1,695	61,583	(699)	62,579
Total Net Position	\$ 1,695	\$ 61,583	\$ (699)	\$ 62,579

**Owyhee County, Idaho**

Combining Statement of Changes in Fiduciary Net Position - Private Purpose Trust Funds  
For the Year Ended September 30, 2021

	Private Purpose Trust Fund			Total Private Purpose Trust Funds
	Interlock Device	Juvenile Justice	Workman's Comp	
<b>Additions:</b>				
Contributions	\$ 931	\$ -	\$ 4,159	\$ 5,090
Total Additions	<u>931</u>	<u>-</u>	<u>4,159</u>	<u>5,090</u>
<b>Deductions:</b>				
Fund Distributed to Individuals and Organizations	-	-	3,000	3,000
Total Deductions	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Change in Net Position	<u>931</u>	<u>-</u>	<u>1,159</u>	<u>2,090</u>
Net Position - Beginning	764	61,583	(1,858)	60,489
Net Position - Ending	<u>\$ 1,695</u>	<u>\$ 61,583</u>	<u>\$ (699)</u>	<u>\$ 62,579</u>

***FEDERAL REPORTS***

Owyhee County, Idaho  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30,2021

<u>Program Title</u>	Assistance Listing Number	Flow through Number	Program Expenditures
<u>U.S. Department of the Interior</u>			
Direct:			
Payment in Lieu of Taxes	15.226		\$ 1,538,565
Total U.S. Department of the Interior			<u>1,538,565</u>
<u>U.S. Department of Justice</u>			
Passed through State Department of Health & Welfare			
Crime Victim Assistance	16.575	2018-V2-GX-0002	50,496
Passed through State Police			
NICS Act Record Improvement Program	16.813	202-NS-BX-K017	11,800
Total U.S. Department of Justice			<u>62,296</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		1,921
Total Highway Planning and Construction Cluster			<u>1,921</u>
Highway Safety Cluster			
State & Community Highway Safety	20.600		68,672
National Priority Safety Programs	20.616		2,513
Total Highway Safety Cluster			<u>71,185</u>
Total U.S. Department of Transportation			<u>73,106</u>
<u>U.S. Department of Treasury</u>			
Passed through Office of the Governor			
Coronavirus Relief Fund	21.019	20-1892-0-1-806	1,421,683
Total U.S. Department of Treasury			<u>1,421,683</u>
<u>Election Assistance Commission</u>			
Passed through Secretary of State			
2018 HAVA Election Security Grants	90.404	ID20101CARES-01	28,920
Total Election Assistance Commission			<u>28,920</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Military Division:			
Emergency Management Performance	97.042	EMS2017EP00003	29,827
Homeland Security Grant Program	97.067	EMS2019EP00002	53,322
Passed through Department of Park and Recreation:			
Boating Safety	97.012	14.01.16	26,853
Total U.S. Department of Homeland Security			<u>110,002</u>
Total Federal Financial Assistance Expended			<u>\$ 3,234,572</u>

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



**Owyhee County, Idaho**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2021

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1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Owyhee County, Idaho under programs of the Federal Government for the year ended September 30, 2021. 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 Owyhee County, Idaho, it is not intended to and does not present the financial position or changes in Net Position of Owyhee 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

Owyhee County, Idaho has not elected to use the 10-percent de minimis indirect cost rate.



**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  
Owyhee County  
Murphy, 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 Owyhee County, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Owyhee County, Idaho's basic financial statements and have issued our report thereon dated March 9, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Owyhee 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 Owyhee County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Owyhee 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 Owyhee 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

February 13, 2021



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

Board of Commissioners  
Owyhee County  
Murphy, Idaho

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Owyhee 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 Owyhee County, Idaho's major federal programs for the year ended September 30, 2021. Owyhee 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, Owyhee 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, 2021.

***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 Owyhee 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 Owyhee 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 Owyhee 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 Owyhee 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 Owyhee 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 Owyhee 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 Owyhee 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 Owyhee 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.

**Zwysart John & Associates, CPAs PLLC**

Nampa, Idaho  
March 9, 2022

**Owyhee County, Idaho**  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30,2021

**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:

Assistance Listing	Name of Federal Program
--------------------	-------------------------

21.019	Coronavirus Relief Fund
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Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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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.