

***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, 2022

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## Independent Auditor's Report

Board of Commissioners  
Owyhee County, Idaho  
Murphy, Idaho

### Report on the Audit of the Financial Statements

#### *Opinion*

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, 2022, 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, 2022, 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 Opinion*

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 37 through 43 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 29, 2023 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 29, 2023

**Owyhee County, Idaho**  
Statement of Net Position  
September 30, 2022

	Primary Government Governmental Activities	Component Unit
<b>Assets</b>		
Cash and Cash Equivalents	\$ 9,475,177	\$ 33,467
Receivables, Net:		
Property Taxes	139,607	-
Interest	14,758	-
Due From Other Governments	794,177	-
Prepaid Items	49,436	-
Noncurrent Cash and Cash Equivalents	5,688,123	-
Net Pension Asset	-	-
Capital Assets:		
Land	1,121,502	-
Buildings and Improvements, Net	3,330,662	-
Equipment, Net	1,666,146	-
Total Capital Assets	6,118,310	-
Total Assets	22,279,588	33,467
<b>Deferred Outflows</b>		
Pension Related Items	1,703,840	-
OPEB Related Items	51,423	-
Total Deferred Outflows	1,755,263	-
<b>Liabilities</b>		
Salaries and Benefits Payable	56,084	-
Warrants and Accounts Payable	973,692	-
Unearned Revenue	-	-
Long-Term Liabilities:		
Due Within One Year:		
Compensated Absences	62,087	-
Municipal Lease	513,395	-
Due in More Than One Year:		
Other Post-Employment Benefits	257,802	-
Compensated Absences	62,085	-
Municipal Lease	241,128	-
Net Pension Liability	3,170,215	-
Total Liabilities	5,336,488	-
<b>Deferred Inflows</b>		
Pension Related Items	14,150	-
OPEB Related Items	14,515	-
Total Deferred Inflows	28,665	-
<b>Net Position</b>		
Invested in Capital Assets, Net of Related Debt	5,363,787	-
Restricted	6,982,151	-
Unrestricted	6,323,760	33,467
Total Net Position	\$ 18,669,698	\$ 33,467

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





**Owyhee County, Idaho**  
Balance Sheet -  
Governmental Funds  
September 30, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>PILT</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,995,542	\$ 2,822,813	\$ 2,269,621
Property Taxes Receivable, Net	60,464	11,553	-
Interest Receivable	14,758	-	-
Due From Other Governments	304,434	363,964	-
Prepaid Items	39,297	5,111	-
Total Assets	<u>\$ 3,414,495</u>	<u>\$ 3,203,441</u>	<u>\$ 2,269,621</u>
<b>Liabilities:</b>			
Salaries and Benefits Payable	\$ 42,249	\$ 6,110	\$ -
Warrants and Accounts Payable	138,880	551,362	10,000
Total Liabilities	<u>181,129</u>	<u>557,472</u>	<u>10,000</u>
<b>Deferred Inflows:</b>			
Unavailable Revenue - Property Tax	55,121	10,491	-
Total Deferred Inflows	<u>55,121</u>	<u>10,491</u>	<u>-</u>
<b>Fund Balances:</b>			
Nonspendable - Prepaid Items	39,297	5,111	-
Restricted	-	2,630,367	-
Unassigned	3,138,948	-	2,259,621
Total Fund Balance	<u>3,178,245</u>	<u>2,635,478</u>	<u>2,259,621</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,414,495</u>	<u>\$ 3,203,441</u>	<u>\$ 2,269,621</u>

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

**Owyhee County, Idaho**  
Balance Sheet -  
Governmental Funds  
September 30, 2022

	ARPA	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,725,649	\$ 4,349,675	\$ 15,163,300
Property Taxes Receivable, Net	-	67,590	139,607
Interest Receivable	-	-	14,758
Due From Other Governments	-	125,779	794,177
Prepaid Items	-	5,028	49,436
<b>Total Assets</b>	<b>\$ 2,725,649</b>	<b>\$ 4,548,072</b>	<b>\$ 16,161,278</b>
<b>Liabilities:</b>			
Salaries and Benefits Payable	\$ -	\$ 7,725	\$ 56,084
Warrants and Accounts Payable	151,698	121,752	973,692
<b>Total Liabilities</b>	<b>151,698</b>	<b>129,477</b>	<b>1,029,776</b>
<b>Deferred Inflows:</b>			
Unavailable Revenue - Property Tax	-	61,783	127,395
<b>Total Deferred Inflows</b>	<b>-</b>	<b>61,783</b>	<b>127,395</b>
<b>Fund Balances:</b>			
Nonspendable - Prepaid Items	-	5,028	49,436
Restricted	-	4,351,784	6,982,151
Unassigned	2,573,951	-	7,972,520
<b>Total Fund Balance</b>	<b>2,573,951</b>	<b>4,356,812</b>	<b>15,004,107</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 2,725,649</b>	<b>\$ 4,548,072</b>	<b>\$ 16,161,278</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, 2022

Total Fund Balances - Governmental Funds \$ 15,004,107

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	\$ 1,121,502	
Buildings and Improvements, Net of \$6,421,470 Accum. Depreciation	3,330,662	
Equipment, Net of \$3,759,849 Accumulated Depreciation	<u>1,666,146</u>	
		6,118,310

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. 127,395

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	\$ (257,802)	
Compensated Absences	(124,172)	
OPEB Related Deferred Outflows	51,423	
OPEB Related Deferred Inflows	(14,515)	
Municipal Leases	<u>(754,523)</u>	
		(1,099,589)

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	\$ (3,170,215)	
Pension Related Deferred Inflows	(14,150)	
Pension Related Deferred Outflows	<u>1,703,840</u>	
		<u>(1,480,525)</u>

Net Position of Governmental Activities \$ 18,669,698

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, 2022

	General	Road and Bridge	PILT
<b>Revenues</b>			
Property Taxes	\$ 1,622,404	\$ 482,842	\$ -
Intergovernmental	1,448,586	2,198,605	-
Payment in Lieu of Taxes	800,000	-	-
Grants and Contributions	55,521	30,000	-
Charges for Services	959,275	-	-
Other Revenues	46,178	16,790	-
Interest Earned	140,534	-	-
Total Revenues	<u>5,072,498</u>	<u>2,728,237</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government	2,145,507	-	-
Public Safety	2,958,387	-	-
Highways and Streets	-	2,077,571	-
Sanitation	-	-	-
Health	-	-	-
Welfare	-	-	-
Education	-	-	-
Culture and Recreation	-	-	-
Capital Outlay	137,344	165,816	156,477
Total Expenditures	<u>5,241,238</u>	<u>2,243,387</u>	<u>156,477</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(168,740)</u>	<u>484,850</u>	<u>(156,477)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Assets	2,975	1,260	-
Change in Fair Market Value of Investments	(699,827)	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>(696,852)</u>	<u>1,260</u>	<u>-</u>
Net Change in Fund Balances	(865,592)	486,110	(156,477)
<b>Fund Balances - Beginning</b>	<u>4,043,837</u>	<u>2,149,368</u>	<u>2,416,098</u>
<b>Fund Balances - Ending</b>	<u>\$ 3,178,245</u>	<u>\$ 2,635,478</u>	<u>\$ 2,259,621</u>

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, 2022

	ARPA	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property Taxes	\$ -	\$ 1,664,214	\$ 3,769,460
Intergovernmental	-	445,190	4,092,381
Payment in Lieu of Taxes	773,666	-	1,573,666
Grants and Contributions	1,759,370	409,258	2,254,149
Charges for Services	-	239,939	1,199,214
Other Revenues	-	493,801	556,769
Interest Earned	-	-	140,534
Total Revenues	<u>2,533,036</u>	<u>3,252,402</u>	<u>13,586,173</u>
<b>Expenditures</b>			
Current:			
General Government	31,057	724,183	2,900,747
Public Safety	-	663,832	3,622,219
Highways and Streets	-	-	2,077,571
Sanitation	-	388,151	388,151
Health	-	72,061	72,061
Welfare	-	487,182	487,182
Education	-	17,950	17,950
Culture and Recreation	-	149,901	149,901
Capital Outlay	1,076,268	192,100	1,728,005
Total Expenditures	<u>1,107,325</u>	<u>2,695,360</u>	<u>11,443,787</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,425,711</u>	<u>557,042</u>	<u>2,142,386</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Assets	-	-	4,235
Change in Fair Market Value of Investments	-	-	(699,827)
Transfers In	-	12,000	12,000
Transfers Out	-	(12,000)	(12,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(695,592)</u>
Net Change in Fund Balances	1,425,711	557,042	1,446,794
<b>Fund Balances - Beginning</b>	<u>1,148,240</u>	<u>3,799,770</u>	<u>13,557,313</u>
<b>Fund Balances - Ending</b>	<u>\$ 2,573,951</u>	<u>\$ 4,356,812</u>	<u>\$ 15,004,107</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, 2022

Total Net Change in Fund Balance - Governmental Funds \$ 1,446,794

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	\$ 408,371	
Depreciation Expense	<u>(562,090)</u>	
Net		(169,344)

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. 20,190

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. 119,151

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. (354,028)

Change in Net Position of Governmental Activities \$ 1,062,763

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

**Owyhee County, Idaho**  
Statement of Fiduciary Net Position  
September 30, 2022

	<u>Custodial Funds</u>	<u>Private - Purpose Trust Funds</u>	<u>Total Fiduciary Funds</u>
<b>Assets</b>			
Cash and Investments	\$ 506,411	\$ 64,724	\$ 571,135
Property Taxes Receivable	220,824	-	220,824
Total Assets	<u>727,235</u>	<u>64,724</u>	<u>791,959</u>
<b>Liabilities</b>			
Warrants and Accounts Payable	270,513	-	270,513
Total Liabilities	<u>270,513</u>	<u>-</u>	<u>270,513</u>
<b>Net Position</b>			
Restricted for:			
Individuals, Organizations, or Other Governments	456,722	64,724	521,446
Total Net Position	<u>\$ 456,722</u>	<u>\$ 64,724</u>	<u>\$ 521,446</u>

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, 2022

	<u>Custodial Funds</u>	<u>Private - Purpose Trust Funds</u>	<u>Total Fiduciary Funds</u>
<b>Additions:</b>			
Fees collected for other governments	\$ 5,146,358	\$ 1,244	\$ 5,147,602
Property taxes collected for other governments	5,235,468	901	5,236,369
Total Additions	<u>10,381,826</u>	<u>2,145</u>	<u>10,383,971</u>
<b>Deductions:</b>			
Fees distributed to other governments	5,163,944	-	5,163,944
Taxes distributed to other governments	5,217,649	-	5,217,649
Total Deductions	<u>10,381,593</u>	<u>-</u>	<u>10,381,593</u>
Change in Net Position	<u>233</u>	<u>2,145</u>	<u>2,378</u>
Net Position - Beginning	456,489	62,579	519,068
Net Position - Ending	<u>\$ 456,722</u>	<u>\$ 64,724</u>	<u>\$ 521,446</u>

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



**Owyhee County, Idaho**  
 Balance Sheet -  
 Component Unit  
 September 30, 2022

	<u>Fair Board</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 33,467
Total Assets	\$ 33,467
 <b>Liabilities</b>	
Accounts Payable and Other Current Liabilities	\$ -
Total Liabilities	-
 <b>Fund Balance</b>	
Unassigned	33,467
Total Liabilities and Fund Balance	\$ 33,467

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, 2022

	Fair Board
<b>Revenues</b>	
Charges for Services	\$ 45,748
Total Revenues	45,748
 <b>Expenditures</b>	
Current:	
Operating Expenditures	51,707
Total Expenses	51,707
 <b>Net Change in Fund Balances</b>	(5,959)
 <b>Fund Balances - Beginning</b>	39,426
<b>Fund Balances - Ending</b>	\$ 33,467

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

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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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, 2022

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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.
- *ARPA fund.* This fund accounts for America Rescue Plan 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, 2022

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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, 2022

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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, 2022

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<u>Fund</u>	<u>Purpose</u>
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, 2022

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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, 2022.

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, 2022

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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 87, Leases, 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 balances.

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, 2022, the carrying amount of the County's deposits was \$3,599,041 and the respective bank balances totaled \$3,342,079. 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, 2022, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk. 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, 2022

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 \$28,302. 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, 2022, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less than 1	1 - 5	>5
External Investment Pool	None	\$ 3,342,262	\$ 3,342,262	\$ -	\$ -
Certificates of Deposit	N/A	706,686	-	109,813	596,873
U.S. Government Bonds	AAA	4,385,252	-	3,273,424	1,111,828
Asset Backed Securities	N/A	705,999	-	316,376	389,623
Money Market	N/A	254,352	254,352	-	-
		<u>\$ 9,394,550</u>	<u>\$ 3,596,614</u>	<u>\$ 3,699,612</u>	<u>\$ 2,098,324</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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	\$ 3,057,230	\$ 33,467	\$ 3,090,697	\$ 571,134
Investments categorized as deposits	9,394,550	-	9,394,550	-
	<u>\$ 12,451,779</u>	<u>\$ 33,467</u>	<u>\$ 12,485,246</u>	<u>\$ 571,134</u>

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

	Book Balance	Bank Balance
Tax Collector	\$ 10,193	\$ 32,047
Tax Collector Trust	59,935	59,935
Inmate Trust	7,187	9,455
	<u>\$ 77,316</u>	<u>\$ 101,437</u>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments consists of highway user revenue of \$363,964, State sales tax of \$200,749, county revenue sharing of \$170,684, State liquor tax of \$18,279, and indigent defense funds of \$40,502 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	\$ 1,640,422
Allowance for uncollectible accounts	(1,640,422)
	<u>\$ -</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022, was as follows:

	Balance 9/30/2021	Adjustments	Additions	Disposals	Balance 9/30/2022
<u>Governmental Activities:</u>					
Capital Assets Not Being Depreciated:					
Land	\$ 1,016,297	\$ -	\$ 105,205	\$ -	\$ 1,121,502
Capital Assets Being Depreciated:					
Buildings and Improvements	9,744,932	-	-	-	9,744,932
Equipment	5,785,840	(909,049)	555,989	-	6,341,820
Total Historical Cost	<u>15,530,772</u>	<u>(909,049)</u>	<u>555,989</u>	<u>-</u>	<u>16,086,760</u>
Less: Accumulated Depreciation					
Buildings and Improvements	6,198,678	-	222,792	-	6,421,470
Equipment	4,318,560	(909,049)	202,487	-	4,521,040
Total Acc. Depr.	<u>10,517,238</u>	<u>(909,049)</u>	<u>425,279</u>	<u>-</u>	<u>10,942,517</u>
Net Depreciable Assets	<u>5,013,534</u>	<u>-</u>	<u>130,710</u>	<u>-</u>	<u>5,144,244</u>
Governmental Activities					
Capital Assets - Net	<u>\$ 6,029,831</u>	<u>\$ -</u>	<u>\$ 235,915</u>	<u>\$ -</u>	<u>\$ 6,265,746</u>

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

Governmental Activities:	
General Government	\$ 142,406
Public Safety	202,738
Highways and Streets	52,135
Culture and Recreation	28,000
	<u>\$ 425,279</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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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, 2022

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 public safety. As of June 30, 2022, it was 7.16% for general employees and 9.13% for public safety. 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 \$399,515 for the year ended September 30, 2022.

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

At September 30, 2022, Owyhee County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, Owyhee County's proportion was 0.0008049 percent.

For the year ended September 30, 2022, Owyhee County recognized pension expense (revenue) of \$753,542. At September 30, 2022, 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	\$ 348,606	\$ 14,150
Changes in assumptions or other inputs	516,840	-
Net difference between projected and actual earnings on pension plan investments	729,429	-
Owyhee County's contributions subsequent to the measurement date	108,962	-
<b>Total</b>	<b>\$ 1,703,837</b>	<b>\$ 14,150</b>

\$108,962 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, 2022.

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, 2022, the beginning of the measurement period ended June 30, 2021, is 4.6 and 4.6 for the measurement period June 30, 2022.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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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>
2023	\$ 486,969
2024	410,366
2025	189,794
2026	602,561

*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 2022 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, 2022 is based on the results of an actuarial valuation date of July 1, 2022

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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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, 2022.

<u>Asset Class</u>	
Fixed Income	30.0%
US/Global Equity	55.0%
International Equity	15.0%
Cash	0.0%
Total	100.0%



**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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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)	\$ 5,595,119	\$ 3,170,215	\$ 1,185,494

*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, 2022

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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.

	<u>9/30/2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>9/30/2022</u>	<u>Current</u>
Governmental Activities	<u>\$127,579</u>	<u>\$ 341,242</u>	<u>\$ (344,649)</u>	<u>\$124,172</u>	<u>\$62,087</u>

8. 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, 2022, the County made no employer contributions to the plan.

9. 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.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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9. OTHER POST-EMPLOYMENT BENEFITS (continued)

*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.

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 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 for the year ended September 30, 2022.

*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	\$	257,802
OPEB Plan Fiduciary Net Position		-
Net OPEB obligation - end of year	\$	<u>257,802</u>

Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		<u>0%</u>
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*OPEB Revenue (Expense) and Deferred Outflows of Resources to OPEB*

For the year ended September 30, 2022, the County recognized OPEB revenue (expense) of \$28,919. At September 30, 2022, the County reported deferred outflows of resources related to OPEB from the following sources:

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Liability Loss	\$ 9,746	\$ -
Liability Gain	-	14,515
Assumption Changes	8,768	-
Subsequent Employer Contributions	32,909	-
<b>Total</b>	<b>\$ 51,423</b>	<b>\$ 14,515</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense(revenue) as follows:

<b>For the Year Ended September 30:</b>	<b>PERSI</b>
2023	\$ 3,756
2024	3,752
2025	(1,755)
2026	(1,754)

*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	2.00%
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 2.30%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-Year Municipal Bond Yield of 2.30%.

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning of Year	\$ 271,056	\$ -	\$ 271,056
Changes for the Year			
Service Cost	16,964	-	16,964
Interest Cost	8,199	-	8,199
Assumption Changes	9,370		9,370
Differences Between Expected and Actual Experience	(18,144)		(18,144)
Benefit Payments	(29,643)	-	(29,643)
Net Change in Total OPEB liability	(13,254)	-	(13,254)
End of Year	<u>\$ 257,802</u>	<u>\$ -</u>	<u>\$ 257,802</u>

*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 (1.30%)	Current Discount Rate (2.30%)	1% Increase (3.30%)
Net OPEB Liability	<u>\$ 272,066</u>	<u>\$ 257,802</u>	<u>\$ 244,525</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 (5.50% Decreasing to 4% then 3%)	Current Healthcare Cost Trend Rate (6.50% Decreasing to 5% then 4%)	1% Decrease (7.50% Decreasing to 6% then 5%)
Net OPEB Liability	<u>\$ 239,943</u>	<u>\$ 257,802</u>	<u>\$ 278,970</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$24,000. As of September 30, 2022, \$6,457 of the available credit was in use.

11. 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.

12. 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 \$83,242.

13. LONG-TERM DEBT

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

Changes in long-term debt for the year ended September 30, 2022, are as follows:

Description	Maturity	Rate	9/30/2021	Increase	Decrease	9/30/2022	Current Portion
Sheriff's Vehicles (11)	2023	5.50%	\$ 213,471	\$ -	\$(103,879)	\$ 109,592	\$ 109,592
Radio Equipment	2025	3.08%	394,984	-	(94,295)	300,689	97,202
2017 & 2018 CAT Graders	2023	3.95%	331,617	-	(43,006)	288,610	288,610
Jail M2 Security Lease	2025	3.00%	73,091	-	(17,460)	55,631	17,991
			<u>\$ 1,013,163</u>	<u>\$ -</u>	<u>\$(258,640)</u>	<u>\$ 754,522</u>	<u>\$ 513,395</u>

**Owyhee County, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2022

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13. LONG-TERM DEBT

Debt service requirements on long-term debt as of September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$513,395	\$20,030	\$ 533,425
2024	118,737	7,418	126,155
2025	<u>122,390</u>	<u>3,765</u>	<u>126,155</u>
	<u>\$754,522</u>	<u>\$31,213</u>	<u>\$ 785,735</u>

14. TRANSFERS

The County had the following transfers during the year ended September 30, 2022:

\$ 12,000 From nonmajor funds to other nonmajor funds to reimburse operating expenses  
\$ 12,000

15. PRIOR YEAR RESTATEMENT

The County adopted GASB 87, Leases, during the year. This caused equipment to be increased by \$404,708 and the corresponding liability to be increased the same. There was no change to opening fund balance or net position.

***REQUIRED SUPPLEMENTARY INFORMATION***



**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 1,618,708	\$ 1,618,708	\$ 1,622,404	\$ 3,696
Intergovernmental	1,038,600	1,038,600	1,448,586	409,986
Payment in Lieu of Taxes	800,000	800,000	800,000	-
Grants and Contributions	90,000	90,000	55,521	(34,479)
Charges for Services	620,943	620,943	959,275	338,332
Other Revenues	1,200	1,200	46,178	44,978
Interest Earned	85,000	85,000	140,534	55,534
Total Revenues	<u>4,254,451</u>	<u>4,254,451</u>	<u>5,072,498</u>	<u>818,047</u>
<b>Expenditures</b>				
Current:				
Salaries	2,992,129	3,045,164	2,746,599	298,565
Benefits	1,188,038	1,188,038	1,041,035	147,003
Operating Expenses	1,821,616	1,868,971	1,316,260	552,711
Capital Outlay	246,650	246,650	137,344	109,306
Total Expenditures	<u>6,248,433</u>	<u>6,348,823</u>	<u>5,241,238</u>	<u>1,107,585</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(1,993,982)</u>	<u>(2,094,372)</u>	<u>(168,740)</u>	<u>1,925,632</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	1,500	1,500	2,975	1,475
Proceeds from Lease	-	-	-	-
Change in Fair Market Value of Investments	-	-	(699,827)	(699,827)
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources	<u>1,500</u>	<u>1,500</u>	<u>(696,852)</u>	<u>(698,352)</u>
Net Change in Fund Balances	(1,992,482)	(2,092,872)	(865,592)	1,227,280
Fund Balances - Beginning	1,992,482	2,092,872	4,043,837	1,950,965
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,178,245</u>	<u>\$ 3,178,245</u>

**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Road and Bridge  
 For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ 482,842	\$ 482,842
Intergovernmental	1,325,000	1,325,000	2,198,605	873,605
Grants and Contributions	128,986	128,986	30,000	(98,986)
Charges for Services	40,000	40,000	-	(40,000)
Other Revenues	3,000	3,000	16,790	13,790
Total Revenues	<u>1,496,986</u>	<u>1,496,986</u>	<u>2,728,237</u>	<u>1,231,251</u>
<b>Expenditures</b>				
Current:				
Salaries	439,728	439,728	328,401	111,327
Benefits	190,358	190,358	162,465	27,893
Operating Expenses	2,155,019	2,155,019	1,586,705	568,314
Capital Outlay	183,000	183,000	165,816	17,184
Total Expenditures	<u>2,968,105</u>	<u>2,968,105</u>	<u>2,243,387</u>	<u>724,718</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,471,119)</u>	<u>(1,471,119)</u>	<u>484,850</u>	<u>1,955,969</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	-	-	1,260	1,260
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>
Net Change in Fund Balances	(1,471,119)	(1,471,119)	486,110	1,957,229
Fund Balances - Beginning	1,471,119	1,471,119	2,149,368	678,249
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,635,478</u>	<u>\$ 2,635,478</u>

**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 PILT  
 For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Payment in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Capital Outlay	-	-	156,477	(156,477)
Total Expenditures	<u>-</u>	<u>-</u>	<u>156,477</u>	<u>(156,477)</u>
Net Change in Fund Balances	-	-	(156,477)	(156,477)
<b>Net Position - Beginning</b>	-	-	2,416,098	2,416,098
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,259,621</u>	<u>\$ 2,259,621</u>

**Owyhee County, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 ARPA  
 For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Payment in Lieu of Taxes	\$ -	\$ -	\$ 773,666	\$ 773,666
Grants and Contributions	1,400,000	1,400,000	1,759,370	359,370
<b>Total Revenues</b>	<u>1,400,000</u>	<u>1,400,000</u>	<u>2,533,036</u>	<u>1,133,036</u>
<b>Expenditures</b>				
Current:				
Operating Expenses	400,000	400,000	31,057	368,943
Capital Outlay	1,140,000	2,048,500	1,076,268	972,232
<b>Total Expenditures</b>	<u>1,540,000</u>	<u>2,448,500</u>	<u>1,107,325</u>	<u>1,341,175</u>
Net Change in Fund Balances	(140,000)	(1,048,500)	1,425,711	2,474,211
<b>Fund Balances - Beginning</b>	140,000	1,048,500	1,148,240	99,740
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,573,951</u>	<u>\$ 2,573,951</u>

Owyhee County, Idaho  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2022

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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 \$156,477.

**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
2022	0.0804877%	\$ 3,170,215	\$ 3,314,788	95.64%	83.09%
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, 2022.

**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
2022	\$ 399,515	\$ 399,515	\$ -	\$ 3,314,788	12.05%
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, 2022.

\* 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\*

Fiscal Year	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 16,964	\$ 14,189	\$ 13,742	\$ 11,459	\$ 11,125
Interest Cost	8,199	8,243	8,535	8,359	8,292
Assumption Changes	9,370	-	3,183	-	-
Differences Between Expected and Actual Experience	(18,144)	-	24,368	-	-
Benefit Payments	(29,643)	(23,723)	(15,076)	(19,011)	(16,672)
Net Change in Total OPEB Liability	<u>(13,254)</u>	<u>(1,291)</u>	<u>34,752</u>	<u>807</u>	<u>2,745</u>
Total OPEB Liability - Beginning	271,056	272,347	237,595	236,788	234,043
Total OPEB Liability - Ending (a)	<u>\$ 257,802</u>	<u>\$ 271,056</u>	<u>\$ 272,347</u>	<u>\$ 237,595</u>	<u>\$ 236,788</u>
Plan Fiduciary Net Position - Beginning	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Net OPEB Liability - Ending (a) - (b)	\$ 257,802	\$ 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%	0.0%
Covered Employee Payroll	\$ 3,145,153	\$ 3,063,137	\$ 2,966,719	\$ 2,606,183	\$ 2,530,275
Net OPEB Liability as a Percentage of Covered Employee Payroll	8%	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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Property Taxes	\$ 1,618,708	\$ 1,622,404	\$ 3,696
Intergovernmental	1,038,600	1,448,586	409,986
Payment in Lieu of Taxes	800,000	800,000	-
Grants and Contributions	90,000	55,521	(34,479)
Charges for Services	620,943	959,275	338,332
Other Revenues	1,200	46,178	44,978
Interest Earned	85,000	140,534	55,534
Disposition of Assets	1,500	2,975	1,475
Change in Fair Market Value of Investments	-	(699,827)	(699,827)
<b>Total Revenues</b>	<u>\$ 4,255,951</u>	<u>\$ 4,375,646</u>	<u>\$ 119,695</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, 2022

	Budget	Actual	Variance
<b>Clerk/Auditor</b>			
Salaries	\$ 360,397	\$ 332,024	\$ 28,373
Benefits	145,182	136,623	8,559
Operating Expenses	11,880	7,276	4,604
Capital Outlay	500	384	116
	<u>517,959</u>	<u>476,307</u>	<u>41,652</u>
<b>Assessor</b>			
Salaries	221,327	206,332	14,995
Benefits	89,639	85,455	4,184
Operating Expenses	11,050	9,141	1,909
Capital Outlay	450	-	450
	<u>322,466</u>	<u>300,928</u>	<u>21,538</u>
<b>Treasurer/Tax Collector</b>			
Salaries	137,198	131,950	5,248
Benefits	53,500	44,373	9,127
Operating Expenses	15,050	10,632	4,418
Capital Outlay	400	505	(105)
	<u>206,148</u>	<u>187,460</u>	<u>18,688</u>
<b>Sheriff</b>			
Salaries	896,170	795,191	100,979
Benefits	362,764	306,826	55,938
Operating Expenses	331,806	283,615	48,191
Capital Outlay	115,800	115,752	48
	<u>1,706,540</u>	<u>1,501,384</u>	<u>205,156</u>
<b>Commissioners</b>			
Salaries	99,061	95,556	3,505
Benefits	61,821	61,253	568
Operating Expenses	141,855	118,172	23,683
Capital Outlay	-	-	-
	<u>302,737</u>	<u>274,981</u>	<u>27,756</u>
<b>Coroner</b>			
Salaries	31,454	26,140	5,314
Benefits	15,300	14,060	1,240
Operating Expenses	43,050	37,862	5,188
Capital Outlay	28,500	-	28,500
	<u>118,304</u>	<u>78,062</u>	<u>40,242</u>
<b>Prosecuting Attorney</b>			
Salaries	232,464	144,191	88,273
Benefits	71,043	42,922	28,121
Operating Expenses	16,750	7,936	8,814
Capital Outlay	1,000	-	1,000
	<u>321,257</u>	<u>195,049</u>	<u>126,208</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, 2022  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Buildings and Grounds</b>			
Salaries	\$ 47,376	\$ 43,198	\$ 4,178
Benefits	18,176	17,691	485
Operating Expenses	203,400	123,885	79,515
Capital Outlay	85,000	14,311	70,689
	<u>353,952</u>	<u>199,085</u>	<u>154,867</u>
<b>Civil Defense</b>			
Operating Expenses	71,000	43,508	27,492
Capital Outlay	10,000	2,502	7,498
	<u>81,000</u>	<u>46,010</u>	<u>34,990</u>
<b>County Agent</b>			
Salaries	82,155	79,643	2,512
Benefits	32,148	24,188	7,960
Operating Expenses	33,800	31,678	2,122
Capital Outlay	1,500	1,500	-
	<u>149,603</u>	<u>137,009</u>	<u>12,594</u>
<b>Elections</b>			
Salaries	15,000	12,642	2,358
Benefits	375	-	375
Operating Expenses	22,650	23,940	(1,290)
	<u>38,025</u>	<u>36,582</u>	<u>1,443</u>
<b>Building Department</b>			
Salaries	57,251	55,720	1,531
Benefits	20,009	21,931	(1,922)
Operating Expenses	14,580	6,194	8,386
	<u>91,840</u>	<u>83,845</u>	<u>7,995</u>
<b>Planning and Zoning</b>			
Salaries	92,088	88,341	3,747
Benefits	36,639	35,437	1,202
Operating Expenses	14,350	9,546	4,804
	<u>143,077</u>	<u>133,324</u>	<u>9,753</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, 2022  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General</b>			
Operating Expenses	\$ 411,300	\$ 137,265	\$ 274,035
	<u>411,300</u>	<u>137,265</u>	<u>274,035</u>
<b>Technology</b>			
Operating Expenses	255,000	195,421	59,579
	<u>255,000</u>	<u>195,421</u>	<u>59,579</u>
<b>Jail</b>			
Salaries	490,742	464,232	26,510
Benefits	191,222	153,515	37,707
Operating Expenses	268,700	267,470	1,230
Capital Outlay	3,500	2,390	1,110
	<u>954,164</u>	<u>887,607</u>	<u>66,557</u>
<b>Dispatcher</b>			
Salaries	282,481	271,439	11,042
Benefits	90,220	96,761	(6,541)
Operating Expenses	2,750	2,719	31
	<u>375,451</u>	<u>370,919</u>	<u>4,532</u>
Total Expenditures	<u>\$ 6,348,823</u>	<u>\$ 5,241,238</u>	<u>\$ 1,107,585</u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022

	<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	\$ 13,270	\$ 34	\$ 682,106	\$ 40,693	\$ 158,799
Property Taxes Receivable	14	-	-	2,713	2,482
Due From Other Governments	-	-	2,630	5,701	4,135
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<u><u>\$ 13,284</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 684,736</u></u>	<u><u>\$ 49,107</u></u>	<u><u>\$ 165,416</u></u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ 237	\$ -
Warrants and Accounts Payable	-	-	18,818	369	2,611
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>18,818</u>	<u>606</u>	<u>2,611</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	13	-	-	2,479	2,274
<b>Total Deferred Inflows</b>	<u>13</u>	<u>-</u>	<u>-</u>	<u>2,479</u>	<u>2,274</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	13,271	34	665,918	46,022	160,531
<b>Total Fund Balances</b>	<u>13,271</u>	<u>34</u>	<u>665,918</u>	<u>46,022</u>	<u>160,531</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u><u>\$ 13,284</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 684,736</u></u>	<u><u>\$ 49,107</u></u>	<u><u>\$ 165,416</u></u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(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	\$ 98,041	\$ 24,529	\$ 21,660	\$ 1,088,259	\$ 201,693
Property Taxes Receivable	3,414	2,042	2,257	23,849	-
Due From Other Governments	-	3,473	4,055	78,765	-
Prepaid Items	1,428	-	714	742	-
Total Assets	<u>\$ 102,883</u>	<u>\$ 30,044</u>	<u>\$ 28,686</u>	<u>\$ 1,191,615</u>	<u>\$ 201,693</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ 1,714	\$ -	\$ 1,060	\$ 949	\$ -
Warrants and Accounts Payable	3,475	-	2,082	17,365	5,050
Total Liabilities	<u>5,189</u>	<u>-</u>	<u>3,142</u>	<u>18,314</u>	<u>5,050</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	3,264	1,866	2,063	21,867	-
Total Deferred Inflows	<u>3,264</u>	<u>1,866</u>	<u>2,063</u>	<u>21,867</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	1,428	-	714	742	-
Restricted	93,002	28,178	22,767	1,150,692	196,643
Total Fund Balances	<u>94,430</u>	<u>28,178</u>	<u>23,481</u>	<u>1,151,434</u>	<u>196,643</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 102,883</u>	<u>\$ 30,044</u>	<u>\$ 28,686</u>	<u>\$ 1,191,615</u>	<u>\$ 201,693</u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(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	\$ 4,164	\$ 210,189	\$ 211,299	\$ 171,436	\$ (54)
Property Taxes Receivable	56	7,035	16,720	4,529	33
Due From Other Governments	-	13,169	-	8,311	80
Prepaid Items	-	2,144	-	-	-
Total Assets	<u>\$ 4,220</u>	<u>\$ 232,537</u>	<u>\$ 228,019</u>	<u>\$ 184,276</u>	<u>\$ 59</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ 2,167	\$ 944	\$ -	\$ -
Warrants and Accounts Payable	-	3,783	19,953	-	-
Total Liabilities	<u>-</u>	<u>5,950</u>	<u>20,897</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	52	6,430	15,069	4,138	30
Total Deferred Inflows	<u>52</u>	<u>6,430</u>	<u>15,069</u>	<u>4,138</u>	<u>30</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	2,144	-	-	-
Restricted	4,168	218,013	192,053	180,138	29
Total Fund Balances	<u>4,168</u>	<u>220,157</u>	<u>192,053</u>	<u>180,138</u>	<u>29</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 4,220</u>	<u>\$ 232,537</u>	<u>\$ 228,019</u>	<u>\$ 184,276</u>	<u>\$ 59</u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(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	\$ 48,215	\$ 166,031	\$ 3,271	\$ 2,422	\$ 122,459
Property Taxes Receivable	2,446	-	-	-	-
Due From Other Governments	5,460	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 56,121</u>	<u>\$ 166,031</u>	<u>\$ 3,271</u>	<u>\$ 2,422</u>	<u>\$ 122,459</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ 71	\$ 583
Warrants and Accounts Payable	20,007	2,358	2,327	1,362	2,265
Total Liabilities	<u>20,007</u>	<u>2,358</u>	<u>2,327</u>	<u>1,433</u>	<u>2,848</u>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	2,238	-	-	-	-
Total Deferred Inflows	<u>2,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	33,876	163,673	944	989	119,611
Total Fund Balances	<u>33,876</u>	<u>163,673</u>	<u>944</u>	<u>989</u>	<u>119,611</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 56,121</u>	<u>\$ 166,031</u>	<u>\$ 3,271</u>	<u>\$ 2,422</u>	<u>\$ 122,459</u>



**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(continued)

	Taxing District Election	Ambulance District	Auditor's Trust	Child Safety	Civil Trust
<b>Assets</b>					
Cash and Cash Equivalents	\$ 99,628	\$ 715	\$ 182,438	\$ 13,071	\$ 10,046
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 99,628</u>	<u>\$ 715</u>	<u>\$ 182,438</u>	<u>\$ 13,071</u>	<u>\$ 10,046</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	32	-	17,188	-	2,457
Total Liabilities	<u>32</u>	<u>-</u>	<u>17,188</u>	<u>-</u>	<u>2,457</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	99,596	715	165,250	13,071	7,589
Total Fund Balances	<u>99,596</u>	<u>715</u>	<u>165,250</u>	<u>13,071</u>	<u>7,589</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 99,628</u>	<u>\$ 715</u>	<u>\$ 182,438</u>	<u>\$ 13,071</u>	<u>\$ 10,046</u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(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	\$ 72,346	\$ 1,691	\$ 11,729	\$ 11,973	\$ 344
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 72,346</u>	<u>\$ 1,691</u>	<u>\$ 11,729</u>	<u>\$ 11,973</u>	<u>\$ 344</u>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	-	-	200	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>200</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	72,346	1,691	11,529	11,973	344
Total Fund Balances	<u>72,346</u>	<u>1,691</u>	<u>11,529</u>	<u>11,973</u>	<u>344</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 72,346</u>	<u>\$ 1,691</u>	<u>\$ 11,729</u>	<u>\$ 11,973</u>	<u>\$ 344</u>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(continued)

	Emergency Medical Services	County Snowmobile	County Vessel Trust	Hazardous Waste	Owyhee County Initiative
<b>Assets</b>					
Cash and Cash Equivalents	\$ 4,919	\$ 42,285	\$ 169,557	\$ 424,323	\$ 1,952
Property Taxes Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 4,919</u></b>	<b><u>\$ 42,285</u></b>	<b><u>\$ 169,557</u></b>	<b><u>\$ 424,323</u></b>	<b><u>\$ 1,952</u></b>
<b>Liabilities</b>					
Salaries and Benefits Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants and Accounts Payable	-	-	50	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>50</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Deferred Inflows:</b>					
Unavailable Revenue - Property Tax	-	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances</b>					
Nonspendable - Prepaid Items	-	-	-	-	-
Restricted	4,919	42,285	169,507	424,323	1,952
<b>Total Fund Balances</b>	<b><u>4,919</u></b>	<b><u>42,285</u></b>	<b><u>169,507</u></b>	<b><u>424,323</u></b>	<b><u>1,952</u></b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b><u>\$ 4,919</u></b>	<b><u>\$ 42,285</u></b>	<b><u>\$ 169,557</u></b>	<b><u>\$ 424,323</u></b>	<b><u>\$ 1,952</u></b>

**Owyhee County, Idaho**  
Combining Balance Sheet - Nonmajor Governmental Funds  
September 30, 2022  
(continued)

	Sensitive Species Research	Total
<b>Assets</b>		
Cash and Cash Equivalents	\$ 34,142	\$ 4,349,675
Property Taxes Receivable	-	67,590
Due From Other Governments	-	125,779
Prepaid Items	-	5,028
	<u>34,142</u>	<u>4,548,072</u>
Total Assets	<u>\$ 34,142</u>	<u>\$ 4,548,072</u>
<b>Liabilities</b>		
Salaries and Benefits Payable	\$ -	\$ 7,725
Warrants and Accounts Payable	-	121,752
	<u>-</u>	<u>129,477</u>
Total Liabilities	<u>-</u>	<u>129,477</u>
<b>Deferred Inflows:</b>		
Unavailable Revenue - Property Tax	-	61,783
	<u>-</u>	<u>61,783</u>
Total Deferred Inflows	<u>-</u>	<u>61,783</u>
<b>Fund Balances</b>		
Nonspendable - Prepaid Items	-	5,028
Restricted	34,142	4,351,784
	<u>34,142</u>	<u>4,356,812</u>
Total Fund Balances	<u>34,142</u>	<u>4,356,812</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 34,142</u>	<u>\$ 4,548,072</u>

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

	Airport	Bond Redemption	District Court	County Fair	Fair Grounds
<b>Revenues</b>					
Property Taxes	\$ (12)	\$ -	\$ 1,561	\$ 79,701	\$ 58,750
Intergovernmental	129	-	79,019	12,758	15,925
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	72,393	-	-
Other Revenues	1,499	-	38,086	-	-
<b>Total Revenues</b>	<u>1,616</u>	<u>-</u>	<u>191,059</u>	<u>92,459</u>	<u>74,675</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	24,742	-
Benefits	-	-	-	2,036	-
Operating Expenses	-	-	53,255	31,999	12,882
Capital Outlay	-	-	158	-	10,800
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>53,413</u>	<u>58,777</u>	<u>23,682</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,616</u>	<u>-</u>	<u>137,646</u>	<u>33,682</u>	<u>50,993</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>	1,616	-	137,646	33,682	50,993
<b>Net Position - Beginning</b>	11,655	34	528,272	12,340	109,538
<b>Fund Balances - Ending</b>	<u>\$ 13,271</u>	<u>\$ 34</u>	<u>\$ 665,918</u>	<u>\$ 46,022</u>	<u>\$ 160,531</u>

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

	Probation	Health District	Historical Society	Indigent and Charity	Junior College
<b>Revenues</b>					
Property Taxes	\$ 35,833	\$ 48,977	\$ 57,305	\$ 541,222	\$ -
Intergovernmental	25,864	12,816	14,709	82,682	18,098
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	57,539	-	1,886	161,439	-
Charges for Services	17,059	-	-	-	-
Other Revenues	1,704	-	-	-	100
<b>Total Revenues</b>	<u>137,999</u>	<u>61,793</u>	<u>73,900</u>	<u>785,343</u>	<u>18,198</u>
<b>Expenditures</b>					
Current:					
Salaries	86,530	-	45,572	56,469	-
Benefits	36,850	-	18,045	18,639	-
Operating Expenses	18,537	72,061	14,625	412,074	17,950
Capital Outlay	-	-	5,000	-	-
<b>Total Expenditures</b>	<u>141,917</u>	<u>72,061</u>	<u>83,242</u>	<u>487,182</u>	<u>17,950</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,918)</u>	<u>(10,268)</u>	<u>(9,342)</u>	<u>298,161</u>	<u>248</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>(3,918)</u>	<u>(10,268)</u>	<u>(9,342)</u>	<u>298,161</u>	<u>248</u>
<b>Net Position - Beginning</b>	<u>98,348</u>	<u>38,446</u>	<u>32,823</u>	<u>853,273</u>	<u>196,395</u>
<b>Fund Balances - Ending</b>	<u>\$ 94,430</u>	<u>\$ 28,178</u>	<u>\$ 23,481</u>	<u>\$ 1,151,434</u>	<u>\$ 196,643</u>

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

	<u>Pest</u>	<u>Revaluation</u>	<u>Solid Waste</u>	<u>Tort</u>	<u>Veterans Memorial</u>
<b>Revenues</b>					
Property Taxes	\$ (42)	\$ 185,413	\$ 323,841	\$ 116,985	\$ 1,198
Intergovernmental	741	65,022	564	30,162	538
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	6,860	-	-
Other Revenues	-	-	-	1,414	-
<b>Total Revenues</b>	<u>699</u>	<u>250,435</u>	<u>331,265</u>	<u>148,561</u>	<u>1,736</u>
<b>Expenditures</b>					
Current:					
Salaries	-	139,338	52,869	-	-
Benefits	-	52,117	9,163	137,387	-
Operating Expenses	3,498	25,637	230,548	1,501	1,200
Capital Outlay	-	280	2,414	-	-
<b>Total Expenditures</b>	<u>3,498</u>	<u>217,372</u>	<u>294,994</u>	<u>138,888</u>	<u>1,200</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,799)</u>	<u>33,063</u>	<u>36,271</u>	<u>9,673</u>	<u>536</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>(2,799)</u>	<u>33,063</u>	<u>36,271</u>	<u>9,673</u>	<u>536</u>
<b>Net Position - Beginning</b>	<u>6,967</u>	<u>187,094</u>	<u>155,782</u>	<u>170,465</u>	<u>(507)</u>
<b>Fund Balances - Ending</b>	<u>\$ 4,168</u>	<u>\$ 220,157</u>	<u>\$ 192,053</u>	<u>\$ 180,138</u>	<u>\$ 29</u>

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

	<u>Weeds</u>	<u>911</u>	<u>County Vessel</u>	<u>Waterway</u>	<u>Off Highway Vehicles</u>
<b>Revenues</b>					
Property Taxes	\$ 76,206	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,710	-	-	-	11,109
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	137,993	18,412	18,656	-
Charges for Services	-	143,627	-	-	-
Other Revenues	12,915	-	-	-	-
<b>Total Revenues</b>	<u>90,831</u>	<u>281,620</u>	<u>18,412</u>	<u>18,656</u>	<u>11,109</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	20,359	14,138
Benefits	-	-	-	2,509	1,747
Operating Expenses	92,073	280,072	11,877	4,125	8,271
Capital Outlay	-	8,956	24,549	-	2,000
<b>Total Expenditures</b>	<u>92,073</u>	<u>289,028</u>	<u>36,426</u>	<u>26,993</u>	<u>26,156</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,242)</u>	<u>(7,408)</u>	<u>(18,014)</u>	<u>(8,337)</u>	<u>(15,047)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	2,000	10,000	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>10,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(1,242)	(7,408)	(16,014)	1,663	(15,047)
<b>Net Position - Beginning</b>	35,118	171,081	16,958	(674)	134,658
<b>Fund Balances - Ending</b>	<u>\$ 33,876</u>	<u>\$ 163,673</u>	<u>\$ 944</u>	<u>\$ 989</u>	<u>\$ 119,611</u>



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

	Taxing District Election	Ambulance District	Auditor's Trust	Child Safety	Civil Trust
<b>Revenues</b>					
Property Taxes	\$ -	\$ 137,276	\$ -	\$ -	\$ -
Intergovernmental	69,794	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	13,333	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	169,375	1,090	164,460
<b>Total Revenues</b>	<u>69,794</u>	<u>137,276</u>	<u>182,708</u>	<u>1,090</u>	<u>164,460</u>
<b>Expenditures</b>					
Current:					
Salaries	4,271	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenses	59,659	137,439	177,424	1,430	56,854
Capital Outlay	12,469	-	14,112	-	111,362
<b>Total Expenditures</b>	<u>76,399</u>	<u>137,439</u>	<u>191,536</u>	<u>1,430</u>	<u>168,216</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(6,605)</u>	<u>(163)</u>	<u>(8,828)</u>	<u>(340)</u>	<u>(3,756)</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>	(6,605)	(163)	(8,828)	(340)	(3,756)
<b>Net Position - Beginning</b>	106,201	878	174,078	13,411	11,345
<b>Fund Balances - Ending</b>	<u>\$ 99,596</u>	<u>\$ 715</u>	<u>\$ 165,250</u>	<u>\$ 13,071</u>	<u>\$ 7,589</u>

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

	Lottery	Off Highway Vehicles	Sheriff Posse Trust	Sheriff's Trust	Sheriff Revolving Travel
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,550	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Grants and Contributions	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	15,805	2,036	-
<b>Total Revenues</b>	<u>3,550</u>	<u>-</u>	<u>15,805</u>	<u>2,036</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenses	-	-	15,495	10,550	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>15,495</u>	<u>10,550</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>3,550</u>	<u>-</u>	<u>310</u>	<u>(8,514)</u>	<u>-</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>	3,550	-	310	(8,514)	-
<b>Net Position - Beginning</b>	68,796	1,691	11,219	20,487	344
<b>Fund Balances - Ending</b>	<u>\$ 72,346</u>	<u>\$ 1,691</u>	<u>\$ 11,529</u>	<u>\$ 11,973</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, 2022  
(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	4,919	4,615	40,836	34,947	-
<b>Total Revenues</b>	<u>4,919</u>	<u>4,615</u>	<u>40,836</u>	<u>34,947</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenses	4,443	-	-	25,000	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>4,443</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>476</u>	<u>4,615</u>	<u>40,836</u>	<u>9,947</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(12,000)	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	476	4,615	28,836	9,947	-
<b>Net Position - Beginning</b>	4,443	37,670	140,671	414,376	1,952
<b>Fund Balances - Ending</b>	<u>\$ 4,919</u>	<u>\$ 42,285</u>	<u>\$ 169,507</u>	<u>\$ 424,323</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, 2022  
(continued)

	Sensitive Species Research	Total
<b>Revenues</b>		
Property Taxes	\$ -	\$ 1,664,214
Intergovernmental	-	445,190
Payment in Lieu of Taxes	-	-
Grants and Contributions	-	409,258
Charges for Services	-	239,939
Other Revenues	-	493,801
Total Revenues	-	3,252,402
<b>Expenditures</b>		
Current:		
Salaries	-	444,288
Benefits	-	278,493
Operating Expenses	0	1,780,479
Capital Outlay	-	192,100
Total Expenditures	-	2,695,360
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		
	-	557,042
<b>Other Financing Sources (Uses)</b>		
Transfers In	-	12,000
Transfers Out	-	(12,000)
Total Other Financing Sources	-	-
<b>Net Change in Fund Balances</b>		
	-	557,042
<b>Net Position - Beginning</b>		
	34,142	3,799,770
<b>Fund Balances - Ending</b>		
	\$ 34,142	\$ 4,356,812

**Owyhee County, Idaho**  
Combining Statement of Fiduciary Net Position - Custodial Funds  
September 30, 2022

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
<b>Assets</b>			
Cash and Investments	\$ 431,517	\$ 74,894	\$ 506,411
Property Taxes Receivable	-	220,824	220,824
Total Assets	431,517	295,718	727,235
<b>Liabilities</b>			
Warrants and Accounts Payable	264,372	6,141	270,513
Total Liabilities	264,372	6,141	270,513
<b>Net Position</b>			
Restricted for:			
Individuals, Organizations, or Other Governments	167,145	289,577	456,722
Total Net Position	\$ 167,145	\$ 289,577	\$ 456,722

**Owyhee County, Idaho**  
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds  
For the Year Ended September 30, 2022

	Custodial Funds		
	Held for Other Governments	Taxing District Funds	Total Custodial Funds
<b>Additions:</b>			
Fees collected for other governments	\$ 5,146,358	\$ -	\$ 5,146,358
Property taxes collected for other governments	-	5,235,468	5,235,468
Total Additions	5,146,358	5,235,468	10,381,826
<b>Deductions:</b>			
Fees distributed to other governments	5,163,944	-	5,163,944
Taxes distributed to other governments	-	5,217,649	5,217,649
Total Deductions	5,163,944	5,217,649	10,381,593
Change in Net Position	(17,586)	17,819	233
Net Position - Beginning	184,731	271,758	456,489
Net Position - Ending	\$ 167,145	\$ 289,577	\$ 456,722

**Owyhee County, Idaho**  
Combining Statement of Fiduciary Net Position - Private Purpose Trust Funds  
September 30, 2022

	Private Purpose Trust Fund			Total Private Purpose Trust Funds
	Interlock Device	Juvenile Justice	Workman's Comp	
<b>Assets</b>				
Cash and Investments	\$ 2,596	\$ 61,583	\$ 545	\$ 64,724
Property Taxes Receivable	-	-	-	-
Total Assets	2,596	61,583	545	64,724
<b>Liabilities</b>				
Warrants and Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
<b>Net Position</b>				
Restricted for:				
Individuals, Organizations, or Other Governments	2,596	61,583	545	64,724
Total Net Position	\$ 2,596	\$ 61,583	\$ 545	\$ 64,724

**Owyhee County, Idaho**  
Combining Statement of Changes in Fiduciary Net Position - Private Purpose Trust Funds  
For the Year Ended September 30, 2022

	Private Purpose Trust Fund			Total Private Purpose Trust Funds
	Interlock Device	Juvenile Justice	Workman's Comp	
<b>Additions:</b>				
Fees collected for other governments	\$ -	\$ -	\$ 1,244	\$ 571,134
Property taxes collected for other governments	901	-	-	220,824
Contributions	-	-	-	-
Total Additions	<u>901</u>	<u>-</u>	<u>1,244</u>	<u>791,958</u>
<b>Deductions:</b>				
Fund Distributed to Individuals and Organizations	-	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>901</u>	<u>-</u>	<u>1,244</u>	<u>791,958</u>
Net Position - Beginning	1,695	61,583	(699)	62,579
Net Position - Ending	<u>\$ 2,596</u>	<u>\$ 61,583</u>	<u>\$ 545</u>	<u>\$ 854,537</u>



***FEDERAL REPORTS***

Owyhee County, Idaho  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30,2022

<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		\$ 1,573,666
Total U.S. Department of the Interior			<u>1,573,666</u>
<u>U.S. Department of Justice</u>			
Passed through State Department of Health & Welfare			
Crime Victim Assistance	16.575	2018-V2-GX-0002	45,239
Total U.S. Department of Justice			<u>45,239</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation			
Highway Safety Cluster			
State & Community Highway Safety	20.600		2,259
National Priority Safety Programs	20.616		5,278
Total Highway Safety Cluster			<u>7,537</u>
Total U.S. Department of Transportation			<u>7,537</u>
<u>U.S. Department of Treasury</u>			
Passed through Office of the Governor			
Coronavirus Relief Fund	21.019	20-1892-0-1-806	33,257
Total U.S. Department of Treasury			<u>33,257</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Military Division:			
Homeland Security Grant Program	97.067	EMS2019EP00002	3,952
Total U.S. Department of Homeland Security			<u>3,952</u>
Total Federal Financial Assistance Expended			<u>\$ 1,663,651</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, 2022

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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, 2022. 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, 2022, 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 29, 2023.

**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  
March 29, 2023



**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, 2022. 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, 2022.

***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 29, 2023

**Owyhee County, Idaho**  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30,2022

**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
--------------------	-------------------------

15.226	Payment in Lieu of Taxes
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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.