

BOISE COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Additional Information

For the Year Ended September 30, 2022

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Independent Auditor's Report

To the Board of Commissioners
Boise County, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boise County, Idaho (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Boise County, Idaho, as of September 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the County 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.

Change in Accounting Principle

As described in Note 13 to the financial statements, in 2022, the County adopted new accounting guidance, GASBS No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 County'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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County'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 County'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 schedule of employer's share of net pension liability (asset) – PERSI, schedule of employer pension contributions, schedule of changes in the County's OPEB liability, schedule of the County's OPEB liability, and budgetary comparison information as listed in the table of contents, 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.

Management has omitted the management's discussion and analysis that 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 the County's basic financial statements. The accompanying combining 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 combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedules of revenues by source and expenditures by object of expenditure – budget and actual – General fund but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of Boise 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 the County'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 the County's internal control over financial reporting and compliance.

Bailey & Co.

Nampa, Idaho
November 6, 2023

Boise County, Idaho
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 19,171,650
Receivables, Net:	
Property Taxes	5,872,226
Special Fees	52,648
Interest	21,813
Intergovernmental	2,233,203
Accounts	185,329
Prepaid Items	45,613
Capital Assets:	
Land and Construction in Progress	665,349
Infrastructure, Net	9,451,687
Buildings and Improvements, Net	1,987,952
Equipment, Net	1,838,290
Right-of-Use Assets, Net	1,045,430
Total Capital Assets	<u>14,988,708</u>
Total Assets	<u>42,571,190</u>
Deferred Outflows	
Pension	2,031,474
OPEB	6,361
Total Deferred Outflows	<u>2,037,835</u>
Liabilities	
Salaries and Benefits Payable	72,008
Developer Deposits	114,090
Accrued Interest	16,903
Unearned Revenue	905,682
Long-Term Liabilities:	
Due Within One Year:	
Compensated Absences	180,256
Lease Liability	108,286
Due in More than One Year:	
Other Post-Employment Benefits	111,264
Net Pension Liability	3,742,323
Lease Liability	896,888
Total Liabilities	<u>6,147,700</u>
Deferred Inflows	
Property Taxes	5,627,251
Pension	45,850
OPEB	55,063
Total Deferred Inflows	<u>5,728,164</u>
Net Position	
Net Investment in Capital Assets	13,983,534
Restricted for:	
Roads and Bridges	6,093,336
Public Safety	3,446,080
Sanitation	978,158
Other Purposes	3,843,881
Unrestricted (Deficit) Surplus	4,388,172
Total Net Position	<u><u>\$ 32,733,161</u></u>

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

Boise County, Idaho
Statement of Activities
For the Year Ended September 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position - Governmental Activities
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General Government	\$ 3,915,095	\$ 655,450	\$ 990,725	\$ 0	\$ (2,268,920)
Public Safety	4,045,851	531,900	146,146	161,005	(3,206,800)
Highways and Roads	2,404,430	4,212	2,110,810	0	(289,408)
Sanitation	952,450	86,569	0	0	(865,881)
Weed Control	97,576	1,651	0	0	(95,925)
Welfare	254,083	1,529	51,000	0	(201,554)
Education	15,200	0	0	0	(15,200)
Culture and Recreation	55,027	74,781	76	0	19,830
Interest on Long-term Debt	23,368	0	0	0	(23,368)
Debt Fees	1,200	0	0	0	(1,200)
Total Governmental Activities	<u>\$ 11,764,280</u>	<u>\$ 1,356,092</u>	<u>\$ 3,298,757</u>	<u>\$ 161,005</u>	<u>(6,948,426)</u>
General Revenues and Special Items:					
					6,283,409
					2,151,985
					(503,213)
					191,797
					28,173
Total General Revenues and Special Items					<u>8,152,151</u>
Change in Net Position					1,203,725
Net Position - Beginning					31,529,436
Net Position - Ending					<u>\$ 32,733,161</u>

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

Boise County, Idaho
Balance Sheet -
Governmental Funds
September 30, 2022

	General Fund	Road and Bridge	Justice Fund
Assets			
Cash and Cash Equivalents	\$ 4,864,532	\$ 5,853,464	\$ 3,190,597
Receivables, Net:			
Taxes	1,480,433	7,271	3,031,733
Special Fees	0	0	0
Interest	21,813	0	0
Intergovernmental	1,238,967	817,290	124,508
Accounts	0	0	44,557
Prepaid Items	14,701	0	12,866
Total Assets	<u>7,620,446</u>	<u>6,678,025</u>	<u>6,404,261</u>
Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u><u>\$ 7,620,446</u></u>	<u><u>\$ 6,678,025</u></u>	<u><u>\$ 6,404,261</u></u>
Liabilities			
Salaries and Benefits Payable	\$ 16,704	\$ 9,938	\$ 27,092
Developer Deposits	0	114,090	0
Unearned Revenue	905,682	0	0
Total Liabilities	<u>922,386</u>	<u>124,028</u>	<u>27,092</u>
Deferred Inflows			
Unavailable Property Taxes/Fees	1,471,250	5,799	3,009,771
Unavailable Grants	13,886	0	5,969
Total Deferred Inflows	<u>1,485,136</u>	<u>5,799</u>	<u>3,015,740</u>
Fund Balances			
Nonspendable	14,701	0	12,866
Restricted	140,000	6,087,537	3,348,563
Committed	3,970,000	0	0
Assigned	895,650	460,661	0
Unassigned	192,573	0	0
Total Fund Balances	<u>5,212,924</u>	<u>6,548,198</u>	<u>3,361,429</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u><u>\$ 7,620,446</u></u>	<u><u>\$ 6,678,025</u></u>	<u><u>\$ 6,404,261</u></u>

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

Boise County, Idaho
Balance Sheet -
Governmental Funds
September 30, 2022
(continued)

	Solid Waste	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 1,328,446	\$ 3,934,611	\$ 19,171,650
Receivables, Net:			
Taxes	0	1,352,789	5,872,226
Special Fees	52,648	0	52,648
Interest	0	0	21,813
Intergovernmental	0	52,438	2,233,203
Accounts	0	140,772	185,329
Prepaid Items	0	18,046	45,613
Total Assets	<u>1,381,094</u>	<u>5,498,656</u>	<u>27,582,482</u>
Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u><u>\$ 1,381,094</u></u>	<u><u>\$ 5,498,656</u></u>	<u><u>\$ 27,582,482</u></u>
Liabilities			
Salaries and Benefits Payable	\$ 3,308	\$ 14,966	\$ 72,008
Developer Deposits	0	0	114,090
Unearned Revenue	0	0	905,682
Total Liabilities	<u>3,308</u>	<u>14,966</u>	<u>1,091,780</u>
Deferred Inflows			
Unavailable Property Taxes/Fees	42,259	1,338,289	5,867,368
Unavailable Grants	0	0	19,855
Total Deferred Inflows	<u>42,259</u>	<u>1,338,289</u>	<u>5,887,223</u>
Fund Balances			
Nonspendable	0	18,046	45,613
Restricted	935,899	3,666,463	14,178,462
Committed	249,628	434,308	4,653,936
Assigned	150,000	26,584	1,532,895
Unassigned	0	0	192,573
Total Fund Balances	<u>1,335,527</u>	<u>4,145,401</u>	<u>20,603,479</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u><u>\$ 1,381,094</u></u>	<u><u>\$ 5,498,656</u></u>	<u><u>\$ 27,582,482</u></u>

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

Boise 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 \$ 20,603,479

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 and Construction in Progress	\$ 665,349	
Infrastructure, Net of \$2,205,157 Accumulated Depreciation	9,451,687	
Buildings and Improvements, Net of \$1,096,364 Accumulated Depreciation	1,987,952	
Equipment, Net of \$6,786,387 Accumulated Depreciation	1,838,290	
Right-of-Use Assets, Net of \$88,262 Accumulated Amortization	1,045,430	14,988,708

Certain property taxes and grants receivable will be collected in the next year, but are not available soon enough to pay for current period expenditures and, therefore, are considered unavailable in the funds. 259,972

In the government-wide statements, deferred inflows represent acquisitions of net position that are applicable to a future reporting period and deferred outflows represent the consumption of resources that are applicable to a future reporting period. These deferrals consist of:

Deferred Outflows Related to the OPEB Liability	6,361	
Deferred Inflows Related to the OPEB Liability	(55,063)	
Deferred Outflows Related to Net Pension Liability (Asset)	2,031,474	
Deferred Inflows Related to Net Pension Liability (Asset)	(45,850)	1,936,922

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. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Accrued Interest		(16,903)
Lease Liability	(1,005,174)	
Net Pension Liability (Asset)	(3,742,323)	
Other Post-Employment Benefits	(111,264)	
Compensated Absences	(180,256)	
Total Long-Term Liabilities	(5,039,017)	

Net Position of Governmental Activities \$ 32,733,161

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

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

	General Fund	Road and Bridge	Justice Fund
Revenues			
Property Taxes and Special Fees	\$ 1,286,645	\$ 151,864	\$ 2,425,974
Intergovernmental	289,716	1,387,894	497,752
Grants and Donations	964,041	2,110,810	116,084
Charges for Services	590,539	4,212	305,462
Investment Earnings (Losses)	(503,213)	0	0
Other	18,321	18,214	20,786
Total Revenues	<u>2,646,049</u>	<u>3,672,994</u>	<u>3,366,058</u>
Expenditures			
Current:			
General Government	1,723,544	0	0
Public Safety	295,110	0	2,419,970
Highways and Roads	0	1,662,397	0
Sanitation	0	0	0
Weed Control	0	0	0
Welfare	0	0	0
Education	0	0	0
Culture and Recreation	0	0	0
Debt Service:			
Principal	6,022	114,684	732,051
Interest	918	0	13,145
Fees	0	1,200	0
Capital Outlay	1,069,527	2,131,989	938,376
Total Expenditures	<u>3,095,121</u>	<u>3,910,270</u>	<u>4,103,542</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(449,072)</u>	<u>(237,276)</u>	<u>(737,484)</u>
Other Financing Sources (Uses)			
Right-of-Use Asset Financing	55,184	1,019,200	561,031
Sale of Assets	0	0	46,562
Transfers In	56,420	0	0
Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>111,604</u>	<u>1,019,200</u>	<u>607,593</u>
Net Change in Fund Balances	(337,468)	781,924	(129,891)
Fund Balances - Beginning	5,550,392	5,766,274	3,491,320
Fund Balances - Ending	<u>\$ 5,212,924</u>	<u>\$ 6,548,198</u>	<u>\$ 3,361,429</u>

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

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

	Solid Waste	Other Governmental Funds	Total Governmental Funds
Revenues			
Property Taxes and Special Fees	\$ 814,269	\$ 1,597,861	\$ 6,276,613
Intergovernmental	0	127,441	2,302,803
Grants and Donations	0	268,827	3,459,762
Charges for Services	86,569	369,310	1,356,092
Investment Earnings (Losses)	0	0	(503,213)
Other	18,457	116,019	191,797
Total Revenues	<u>919,295</u>	<u>2,479,458</u>	<u>13,083,854</u>
Expenditures			
Current:			
General Government	0	928,200	2,651,744
Public Safety	0	420,587	3,135,667
Highways and Roads	0	0	1,662,397
Sanitation	904,268	0	904,268
Weed Control	0	89,013	89,013
Welfare	0	250,611	250,611
Education	0	15,200	15,200
Culture and Recreation	0	35,848	35,848
Debt Service:			
Principal	0	3,224	855,981
Interest	0	526	14,589
Fees	0	0	1,200
Capital Outlay	16,591	305,136	4,461,619
Total Expenditures	<u>920,859</u>	<u>2,048,345</u>	<u>14,078,137</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,564)</u>	<u>431,113</u>	<u>(994,283)</u>
Other Financing Sources (Uses)			
Sale of Assets	0	900	47,462
Right-of-Use Asset Financing	0	22,560	1,657,975
Transfers In	0	0	56,420
Transfers Out	0	(56,420)	(56,420)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(32,960)</u>	<u>1,705,437</u>
Net Change in Fund Balances	(1,564)	398,153	711,154
Fund Balances - Beginning	1,337,091	3,747,248	19,892,325
Fund Balances - Ending	<u>\$ 1,335,527</u>	<u>\$ 4,145,401</u>	<u>\$ 20,603,479</u>

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

Boise 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	\$	711,154
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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 or amortization expense or create a gain or loss on an asset when it is disposed.

Capital Outlay	\$	3,010,026	
Disposal of Assets		(19,289)	
Depreciation and Amortization Expense		<u>(1,025,022)</u>	
			1,965,715

Because some revenues 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 unavailable revenues. They are, however, recorded as revenues in the statement of activities.	(144,022)
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Leases entered into during the year are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of lease principal is an expenditure in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position. Accrued interest is also not a current financial use and does not affect fund balance but is reported in the government-wide statements.

Lease Proceeds	(1,657,975)	
Principal Payments Made	855,981	
Change in Accrued Interest	<u>(8,779)</u>	
		(810,773)

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Changes in Net Pension Liability (Asset) and the Related Deferrals	(488,961)	
Other Post-Employment Benefit Liability Changes and the Related Deferrals	(12,524)	
Compensated Absences Liability Changes	<u>(16,864)</u>	
		<u>(518,349)</u>

Change in Net Position of Governmental Activities	\$	<u><u>1,203,725</u></u>
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The accompanying notes are an integral
part of the financial statements.

Boise County, Idaho
Statement of Fiduciary Net Position
September 30, 2022

	<u>Custodial Funds</u>
Assets	
Cash and Cash Equivalents	\$ 2,653,959
Property Taxes Receivable	209,912
Special Fees Receivable	14,540
Total Assets	<u>2,878,411</u>
Deferred Outflows	<u>0</u>
Liabilities	
Due to Other County Funds	1,650,130
Due to Others	936,312
Total Liabilities	<u>2,586,442</u>
Deferred Inflows	<u>0</u>
Net Position	
Restricted for	291,969
Total Net Position	<u><u>\$ 291,969</u></u>

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

Boise County, Idaho
Statement of Changes in Fiduciary Net Position
September 30, 2022

	<u>Custodial Funds</u>
Additions	
Resources Collected for Other Governments	\$ 7,312,226
Resources Collected for Private Entities	445,102
Total Additions	<u>7,757,328</u>
Deductions	
Payments to Other Governments	7,310,027
Payments to Private Entities	<u>376,550</u>
Total Deductions	<u>7,686,577</u>
Change in Net Position	70,751
Net Position - Beginning	<u>221,218</u>
Net Position - Ending	<u><u>\$ 291,969</u></u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Boise 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 any component units, entities for which the government is considered to be financially accountable.

The County has one blended component unit – East Boise County Ambulance District. The District is organized and operates under Title 31, Chapter 39 of Idaho Code to provide ambulance services to the east side of the County. The assets, deferred outflows, liabilities, deferred inflows, revenues and expenditures of the District are reported as a special revenue fund in the County's financial statements. The District was formed solely to provide ambulance services to the County, and management of the primary government has operational responsibility for the blended component unit. Financial statements of the blended component unit may be obtained at the County Clerk's office.

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units.

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 non-exchange transactions.

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.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows and liabilities plus deferred inflows is reported as fund balance.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County reports the following major governmental funds:

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road and Bridge fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *Justice fund.* This fund accounts for all activity related to public safety as well as the operations of the Prosecuting Attorney's office.
- *Solid Waste fund.* This fund accounts for solid waste management services.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a custodial capacity for other governments and private entities. The County does not administer any trust arrangements in the fiduciary funds.

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. Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, intergovernmental revenues, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are intended to finance. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Intergovernmental revenues are recognized in the period collected by the State.

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 revenues reported in the governmental funds to be available if they are received within sixty days after year-end. Unavailable revenues are reported as deferred inflows. 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 leases are reported as other financing sources.

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.* Assets that cannot be converted to cash (prepaid items), assets that cannot be converted to cash soon enough to pay current expenditures (long-term receivables or assets held for resale), or resources that must be maintained intact (endowment principal or capital of a revolving loan).

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Restricted.* Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Committed.* Balances constrained to a specific purpose by the County's highest level of decision-making authority (the Board of Commissioners). A resolution is required to impose a constraint and is also required to remove a constraint.
- *Assigned.* Limitations imposed on balances through intentions of either the Board of Commissioners or a body or official designated by the Board of Commissioners.
- *Unassigned.* Balances available for any purpose.

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 County's policy to use restricted resources first, then unrestricted resources as they are needed.

It is also the County's policy 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.

The purposes of restricted fund balance are detailed as follows:

Fund	Purpose	Amount
General	Obligated Title III funds received, which are to be used for wildfire mitigation projects, provide or expand access to broadband telecommunication services, cover training costs and equipment directly related to emergency services, reimburse the County for search and rescue and other emergency services, or carry out activities under the Firewise Communities program.	\$ 140,000
Road and Bridge	Revenues in this fund come from Federal forest funds, state highway user funds, other intergovernmental revenue, some property tax revenue, grants, and other revenues that are to be used for maintaining and improving roads and bridges within the County.	6,087,537
Justice	Revenues in this fund come from property taxes, charges for services, intergovernmental revenue, grants, and other revenues that are to be used for public safety services.	3,348,563
Solid Waste	Revenues in this fund come from special fees, charges for services, and other revenues that are to be used for sanitation and disposal of the County's solid waste. Also, funds are restricted by the EPA for the estimated remaining post-closure landfill costs.	935,899
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 public assistance and safety, health and welfare, maintenance and improvement of public ways and facilities, district and magistrate court activities, culture and recreation, education, and other governmental type activities.	3,666,463
		<u>\$ 14,178,462</u>

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The purposes of committed fund balance are detailed as follows:

- *Minimum fund balance.* The County maintains a prudent level of financial resources to protect against current and future risks, ensure stable tax rates, address long-term financial planning, preserve bond ratings, and to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The ranges set for each fund are based on the predictability of revenues, volatility of expenditures, and liquidity requirements and shall be reviewed periodically. The range set for all County funds is to be maintained at a level between 10% and 30% of actual operating revenues. The amounts determined from this calculation are considered committed fund balance and total \$900,000.
- *Subsequent year's expenditures.* This is the amount needed to support the next year's budget when expenditures exceed revenues and taxes and total \$1,328,936.
- *Cash basis.* This is calculated as the estimated fund balance needed to fund the County's operations through the first three months of the next fiscal year due to timing differences between receipt of revenues and disbursement of expenditures and total \$550,000.
- *Capital facilities.* A new fund has been established for the purpose of accumulating funds for future capital facilities. Funds committed to this purpose total \$1,875,000.

The assigned fund balance within the General fund is the amount the Clerk has estimated will be needed for capital improvements (\$100,000); facility related professional fees (\$100,000); vehicle replacements (\$100,000); professional fees for step and grade pay scale updates (\$5,000); disaster and emergency funds (\$150,000); extraordinary legal costs (\$100,000); technology software and hardware needs (\$105,000); road department capital project needs (\$160,650), and grant fund matching (\$75,000). The remaining assigned fund balances are those the Clerk has estimated will be needed in the Road and Bridge fund for capital projects (\$460,661); Solid Waste fund for capital improvements (\$150,000), East Boise County Ambulance fund for replacement programs (\$9,155); and the Grant fund for grant matching (\$17,429).

Cash and Cash Equivalents and Investments

The County's cash and cash equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date. However, maturities may be long-term but easily converted to cash and include External Investment Pools, U.S. Government Obligations, Bank Acceptances, and Certificates of Deposit. Investments are stated at fair value as determined by the fair value hierarchy. Non-participating contracts at banks (such as certificates of deposits), are reported at amortized cost.

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.

Accounts Receivable

Accounts receivable consist of drug enforcement fees due from the Drug Enforcement custodial fund, indigent reimbursements from the Indigent custodial fund and the State of Idaho, and amounts due for ambulance services.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The allowance for doubtful accounts for the governmental activities is \$234,035 as of September 30, 2022. This allowance is derived from historical data on the collections of ambulance receivables.

Property Taxes

In accordance with Idaho law, ad-valorem property taxes are levied in September for each County fiscal year. Taxes are recorded by the County using the modified accrual basis of accounting. Levies are made on or before the 3rd 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	January 1
Date tax levies are established	Third Monday of September
Date taxes are billed	November 20
Date taxes are due	Half on December 20 and half on the following June 20
Date taxes become delinquent	First day in January of the succeeding year

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 acquisition value.

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:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Land and Land Improvements	All	N/A	N/A
Infrastructure	\$ 100,000	Straight-Line	20 - 50 Years
Buildings and Improvements	\$ 5,000	Straight-Line	15 - 40 Years
Equipment	\$ 5,000	Straight-Line	5 - 15 Years
Personal Property and Software	\$ 5,000	Straight-Line	5 - 15 Years

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

General infrastructure assets acquired prior to October 1, 2003, are not reported in the basic financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003.

Accounts Payable

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Personal leave compensation (vacation benefit) is available to full-time and permanent part-time employees who have completed the equivalent of six months full-time employment.

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.

Pensions

For purposes of measuring the net pension liability (asset) and pension expense (offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from the 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.

Other Post-Employment Benefits Other Than Pensions

County employees who retire and have not yet become eligible for Federal Medicare coverage are eligible to purchase insurance through the County's healthcare plan (the Plan). Although retirees pay their own premium, there is an implicit cost due to increased group premiums when retirees are included in the County's healthcare plan. For purposes of measuring the other post-employment benefits other than pensions (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 implicit medical benefit plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the County recognizes benefit payments when due and payable in accordance with the benefit terms.

2. DEPOSITS AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's policy is to fully collateralize deposits exceeding insurance limits with government and/or agency securities held by the pledging financial institution but not in the County's name. As of September 30, 2022, \$191,180 of the County's bank balances were insured and \$8,133,661 were collateralized.

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investments are held by the Idaho State Treasurer and Multi-Bank Securities, Inc.

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

2. DEPOSITS AND INVESTMENTS (continued)

It is the County's policy that acceptable financial instruments must have a credit rating of A or better by Standard & Poor's Corporation (S&P) or an equivalent nationally recognized statistical rating organization. However, investments may be made in the Idaho State Local Government Investment Pool without regard to the above required credit ratings.

The State Treasurer must operate and invest the funds of the pool for the benefit of the participants. They make investments in accordance with Idaho Code, Sections 67-1210 and 67-1210A. The pool is not rated and is not registered with the Securities and Exchange Commission or any other regulatory body. The pool is valued using the Net Asset Value (NAV) per share method. Investments using the NAV per share method do not have readily obtainable fair values and are, instead, valued based on the County's pro-rata share of the pool's net position. The County values these investments based on the State of Idaho Treasurer's Office. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants. Participants have overnight availability to their funds up to \$10 million. Withdrawals of more than \$10 million require 3 business days' notification.

At September 30, 2022, the County's investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings	
		AAA	AA
External Investment Pool (DBF)	\$ 3,059,285	\$ 1,769,461	\$ 95,880
Certificates of Deposit	224,872	0	0
U.S. Government Agency Obligations	2,382,212	2,382,212	0
	<u>\$ 5,666,369</u>	<u>\$ 4,151,673</u>	<u>\$ 95,880</u>

Investment Type	Quality Ratings			
	A	Baa	P-1	Unrated
External Investment Pool (DBF)	\$ 322,529	\$ 0	\$ 0	\$ 871,415
Certificates of Deposit	0	0	0	224,872
U.S. Government Agency Obligations	0	0	0	0
	<u>\$ 322,529</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,096,287</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy states, where possible, portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector, allows for no more than 50% in a specific issuer and in a specific class of securities. In addition, GASBS No. 40 requires disclosure of concentrations over 5% in a single issuer. As of September 30, 2022, the County had three issuers in excess of 5% of the County's investments - US Government Obligation, Federal Home Loan Mortgage Corporation valued at \$799,469; US Government Obligation, Federal Home Loan Banks valued at \$441,640; and US Government Obligation, Federal National Mortgage valued at \$473,226.

Interest Rate Risk

To help manage its exposure to fair value losses from increasing interest rates, it is the County's policy to invest in financial instruments whose maturities are consistent with the needs of the County. The County's intent is to also invest locally as long as rates remain competitive.

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

2. DEPOSITS AND INVESTMENTS (continued)

As of September 30, 2022, the County's investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in years)		
		Less Than 1	1-5	6-10
External Investment Pool (DBF)	\$ 3,059,285	\$ 1,242,682	\$ 1,536,067	\$ 280,536
External Investment Pool (LGIP)	8,040,498	8,040,498	0	0
Certificates of Deposit	224,872	0	224,872	0
U.S. Government Obligations	2,382,212	0	2,019,228	362,984
	<u>\$ 13,706,867</u>	<u>\$ 9,283,180</u>	<u>\$ 3,780,167</u>	<u>\$ 643,520</u>

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

As of September 30, 2022, the County had the following recurring fair value investments:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
External Investment Pool (DBF)	\$ 3,059,285	\$ 0	\$ 3,059,285	\$ 0
Certificates of Deposit	224,872	0	224,872	0
U.S. Government Agency Obligations	2,382,212	0	2,382,212	0
Total Investments Measured at Fair Value	<u>\$ 5,666,369</u>	<u>\$ 0</u>	<u>\$ 5,666,369</u>	<u>\$ 0</u>

Level 2 inputs for the investments above are valued using the market approach. Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs to measure an asset's fair value.

3. 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, and e) worker's compensation, i.e. employee injuries. Commercial insurance policies are purchased to transfer the risk of loss.

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

4. TRANSFERS

Transfers between funds for the current year were as follows:

\$ 55,818 From nonmajor funds to the General fund to allocate risk-financing activities.
602 From the nonmajor funds to the General fund to close out funds.
\$ 56,420

5. DUE FROM OTHER GOVERNMENTS

Amounts due from the State of Idaho consist of federal and state grants of \$115,384, liquor apportionment of \$27,242, cigarette tax of \$3,973, highway user revenue of \$354,345, and state revenue sharing of \$161,330. Amounts due from the County's custodial funds for federal and state fees and grants total \$1,570,929.

6. CAPITAL ASSETS

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

	10/1/2021	Reclass- ifications	Additions	Disposals	09/30/2022
<u>Governmental Activities:</u>					
Capital Assets Not Being Depreciated:					
Land	\$ 380,107	\$ 0	\$ 0	\$ 0	\$ 380,107
Construction in Progress	18,086	0	267,156	0	285,242
	<u>398,193</u>	<u>0</u>	<u>267,156</u>	<u>0</u>	<u>665,349</u>
Capital Assets Being Depreciated or Amortized:					
Infrastructure	10,710,992	0	945,852	0	11,656,844
Buildings and Improvements	3,041,254	0	43,062	0	3,084,316
Equipment	8,585,083	0	620,264	(580,670)	8,624,677
Right-of-Use Assets:					
Buildings	0	0	37,951	0	37,951
Equipment	0	0	1,095,741	0	1,095,741
Total Right-of-Use Assets	<u>0</u>	<u>0</u>	<u>1,133,692</u>	<u>0</u>	<u>1,133,692</u>
Total Historical Cost	<u>22,337,329</u>	<u>0</u>	<u>2,742,870</u>	<u>(580,670)</u>	<u>24,499,529</u>
Less: Accumulated Depreciation and Amortization					
Infrastructure	1,916,494	0	288,663	0	2,205,157
Buildings and Improvements	1,007,095	0	89,269	0	1,096,364
Equipment	6,788,940	0	558,828	(561,381)	6,786,387
Right-of-Use Assets:					
Buildings	0	0	6,825	0	6,825
Equipment	0	0	81,437	0	81,437
Total Right-of-Use Assets	<u>0</u>	<u>0</u>	<u>88,262</u>	<u>0</u>	<u>88,262</u>
Total Accumulated Depreciation and Amortization	<u>9,712,529</u>	<u>0</u>	<u>1,025,022</u>	<u>(561,381)</u>	<u>10,176,170</u>
Capital Assets - Net	<u>\$ 13,022,993</u>	<u>\$ 0</u>	<u>\$ 1,985,004</u>	<u>\$ (19,289)</u>	<u>\$ 14,988,708</u>

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

6. CAPITAL ASSETS (continued)

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

Governmental Activities:

General Government	\$ 89,009
Public Safety	258,992
Highways and Roads	630,845
Sanitation	25,979
Weed Control	3,918
Culture and Recreation	16,279
	<u>\$ 1,025,022</u>

7. COMPENSATED ABSENCES

The County presently accumulates unused vacation days available to full-time and permanent part-time employees who have completed the equivalent of 6 months full-time employment. All accumulated vacation days represents a potential liability to the County.

	<u>10/1/2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>09/30/2022</u>	<u>Current</u>
Governmental Activities	<u>\$ 163,392</u>	<u>\$ 248,067</u>	<u>\$ (231,203)</u>	<u>\$ 180,256</u>	<u>\$ 180,256</u>

8. DEFERRED COMPENSATION PLAN

Permanent, full-time employees of the County may participate upon hire 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), administered by Nationwide Retirement Solutions.

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 (Nationwide Retirement Solutions). The County does not make employer contributions to this plan.

9. LANDFILL CLOSURE

The U.S. Environmental Protection Agency (E.P.A.), on October 9, 1991, issued "Solid Waste Disposal Facility Criteria" (40 Code of Federal Regulations (C.F.R.) parts 257 and 258, which establish closure requirements for municipal solid waste landfills accepting waste after October 9, 1991 ("municipal" refers to the type of solid waste received, not the ownership of the landfill).

Certain restrictions and requirements relating to the maintenance and monitoring of the landfill apply to municipal solid waste landfills that receive waste after April 9, 1994 (extended from the original date of October 3, 1993). These criteria are set forth in the rules issued by the E.P.A. referred to above.

The County closed the Warm Springs Ridge Landfill, effective February 13, 2009. The Central District Health Department (CDHD) and the Idaho Department of Environmental Quality (IDEQ) reviewed the final

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

9. LANDFILL CLOSURE (continued)

Closure CQA Report for the Warm Springs Ridge Landfill. The review determined that the project is in compliance with the approved closure requirements and compaction or permeability variance.

As of September 30, 2022, there is no indication of any action being taken by a Federal or State agency against the County as a result of the closure of the landfill. The County will continue to follow its approved closure plan with respect to any future activity necessary to maintain the closed landfill site. Post closure care costs incurred and paid in the current year totaled \$2,274. Estimated future costs to be recognized total \$192,453.

10. LONG-TERM OBLIGATIONS

Government-wide Activities:

The County has committed to the following leases:

- Prosecuting attorney's building over a period of 20 years, with the option of three additional five-year terms; of which the County has exercised the first five-year term in the current year but it is not reasonably certain the other two five-year terms will be exercised; payments were initially \$550 per month and increased to \$600 per month from May 2022 thru October 2024, then \$650 per month through the end of the term, which ends in FY2027. It is expected the asset will be returned at the end of the lease.
- Tower Site/Repeaters over a period of 60 months, payments of \$375 in the initial year and increases 4% per year thereafter, term is expected to end in FY2027 and the assets will be returned at the end of the lease.
- Copier over a period of 60 months, payments of \$991 due monthly, term is expected to end in FY2027 and the asset will be returned at the end of the lease.
- Three Caterpillar Motor Graders over a period of 84 months, payments of \$114,684 due yearly, term is expected to end in FY2029 and the assets are expected to be returned at the end of the lease.

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

Description	Rate	Maturity	10/1/2021	Increase	Decrease	09/30/2022	Current
Governmental Activities:							
PA Building	2.990%	2027	\$ 0	\$ 37,952	\$ (5,792)	\$ 32,160	\$ 6,325
Copier	2.990%	2027	0	55,184	(6,022)	49,162	10,570
Tower Site	2.990%	2026	0	22,560	(3,224)	19,336	4,128
Motorola Equipment	2.990%	2022	0	523,079	(523,079)	0	0
3 Graders	2.990%	2029	0	1,019,200	(114,684)	904,516	87,263
5 Sheriff Vehicles	12.920%	2022	29,595	0	(29,595)	0	0
3 Sheriff Vehicles	10.855%	2022	28,526	0	(28,526)	0	0
3 Sheriff Vehicles	10.855%	2022	116,049	0	(116,049)	0	0
Sheriff Vehicle	10.797%	2022	29,010	0	(29,010)	0	0
			<u>\$ 203,180</u>	<u>\$ 1,657,975</u>	<u>\$ (855,981)</u>	<u>\$ 1,005,174</u>	<u>\$ 108,286</u>

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

10. LONG-TERM OBLIGATIONS (continued)

Debt service requirements on leases at September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 108,286	\$ 30,144	\$ 138,430
2024	111,757	26,859	138,616
2025	115,838	23,522	139,360
2026	119,665	19,946	139,611
2027	108,633	16,435	125,068
2028-2029	440,995	23,695	464,690
	<u>\$ 1,005,174</u>	<u>\$ 140,601</u>	<u>\$ 1,145,775</u>

11. PENSION PLAN

Plan Description

The County contributes to the Base Plan, which is a cost-sharing multiple-employer defined benefit pension plan administered by the 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.

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 and are 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

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

11. PENSION PLAN (continued)

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.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2022, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were \$472,751 for the year ended September 30, 2022.

Pension Liabilities (Assets), Pension Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2022, the County reported an asset for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the 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, the County's proportion was .0950128%.

For the year ended September 30, 2022, the County recognized pension offset of \$960,484. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 411,519	\$ 16,703
Changes in assumptions or other inputs	610,111	0
	861,064	0
Net difference between projected and actual earnings on pension plan investments		
	24,696	29,147
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions		
Employer contributions subsequent to the measurement date	124,084	0
Total	<u>\$ 2,031,474</u>	<u>\$ 45,850</u>

\$124,084 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 (increase to a net pension asset) in the year ending September 30, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2022, is 4.6 years, as well as for measurement period ended June 30, 2021.

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

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

11. PENSION PLAN (continued)

Year Ended September 30,	Amount
2023	\$446,934
2024	\$477,539
2025	\$223,082
2026	\$713,985

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, including inflation | 3.05% |
| • Investment rate of return, net of investment fees | 6.35% |
| • Cost-of-living adjustments | 1.00% |

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service, and beneficiaries. These rates were adopted for the valuation dated July 1, 2022 using the following tables:

- General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%
- General Employees and All Beneficiaries - Females Pub-2010 General 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 2015 through 2020, which reviewed all economic assumptions. Demographic assumptions, including mortality, were studied for the period 2015 through 2020.

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.

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

11. PENSION PLAN (continued)

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. 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 PERSI'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 (arithmetic) and reflecting expected volatility and correlation. Capital market assumptions are as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	-0.25%
TIPS	10.00%	-0.30%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

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 County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
County's proportionate share of the net pension liability (asset)	\$ 6,604,834	\$ 3,742,323	\$ 1,399,432

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.

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

12. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The County's defined benefit OPEB plan is a single-employer defined benefit healthcare plan administered by GemPlan, which is not administered as a trust. GemPlan does not issue a stand-alone financial report of the County's plan. GemPlan contracts with Blue Cross of Idaho to provide medical and prescription drug insurance benefits to eligible employees and retirees (under 65 years old) and their eligible dependents. The County's Board of Commissioners has the authority to establish or amend benefit provisions.

The contribution requirement of plan members is established by the Board of Commissioners in conjunction with the insurance provider. The required contribution is based on the pay-as-you-go financing requirements. Monthly contribution rates in effect for current employees and retirees during fiscal year 2022, were \$821 for a single person or \$1,600 with a spouse. Retirees are required to pay 100% of their premiums.

The other post-employment benefit liability was measured as of October 1, 2021, and was determined by an actuarial valuation as of October 1, 2021.

The County does not pre-fund benefits. The current funding policy is to pay benefits on a pay-as-you-go basis. Under government accounting standards, plan sponsors may set up a trust and pre-fund benefits. There is no requirement to pre-fund the benefits. However, if benefits are not pre-funded, an OPEB obligation is created and will grow over time. The County has not pre-funded these benefits. Therefore, no assets have been accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4. The long-term expected rate of return on OPEB plan investments was zero because the County is not funding it. However, the rate would be determined based on the nature and mix of current and expected OPEB plan investments over a period representative of the expected length of future benefit payments.

The following actuarial assumptions were used in the October 1, 2021 valuation:

Valuation Timing	Actuarial valuations are performed biennially as of October 1 for accounting purposes only. The most recent valuation was performed as of October 1, 2021.
Actuarial Cost Method	Entry Age, level percentage of pay
Inflation	2.00%
Salary Increase	3.00%
Discount Rate	2.30%
Health Cost Trend Rates	6.50% as of October 1, 2021, grading to 5.00% over 6 years, then 4.00% for the next 48 years. The medical trend rates have been chosen based on review of historical health care increase rates, projected health care increase rates, and projected health care expenditures as a percentage of GDP. The components of health care costs were considered when developing the aggregate set of trend rates.
Retirement	The plan participation percentages for retirees and their spouses reflect past, current, and expected future expectations of medical plan enrollment for current actives and retirees. These amounts are adjusted to reflect population changes, differences in actual versus expected liabilities, and changes in enrollment/participation patterns.
Mortality	Rates used were recent tables developed and recommended by the Society of Actuaries - Pub-2010 Public Retirement Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
Date of Experience Studies	An experience study was performed for the period July 1, 2016 through June 30, 2021, which reviewed all economic and demographic assumptions other than mortality. This is the most recently completed experience study.

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

12. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

The number of employees related to the Plan are as follows:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>84</u>
	<u><u>84</u></u>

The discount rate used to measure the total OPEB liability was 2.30%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and, if applicable, inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the OPEB liability. There were no significant changes between the valuation date and the fiscal year-end. Any significant changes during this period must be reflected as prescribed by GASBS No. 75. The discount rate is equal to the 20-Year Municipal Bond Yield, as determined by considering published rate information for 20-year high quality, tax exempt, and general obligation municipal bonds as of the measurement date. The long-term expected rate of return and the municipal bond rate in determining the discount rate are applied to projected benefit payments for the periods October 1, 2021 through September 30, 2065.

Changes in assumptions or other inputs that affected the total OPEB liability since the prior measurement date include:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases, the mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale
- Withdrawal rates and salary increase rates were updated to reflect the latest experience study
- The inflation rate was changed from 2.50% to 2.00%
- The discount rate was changed from 3.00% to 2.30%

The following is a schedule of changes in the OPEB liability:

Total OPEB Liability as of September 30, 2021	\$ 153,874
Service cost	15,115
Interest cost	4,974
Changes of benefit terms	0
Differences between expected and actual experience	(60,919)
Assumption changes	4,652
Benefit payments	<u>(6,432)</u>
Total OPEB Liability as of September 30, 2022	<u><u>\$ 111,264</u></u>

The total OPEB expense recognized in the government-wide statements by the County for the current year was \$5,669.

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

12. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

The balances of deferred outflows of resources and deferred inflows of resources related to OPEB are classified as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 54,619
Changes in assumptions or other inputs	3,721	444
Amounts associated with transactions subsequent to the measurement date	2,640	0
	<u>\$ 6,361</u>	<u>\$ 55,063</u>

The expected future recognition in OPEB expense of deferred outflows and deferred inflows is as follows:

Year Ending September 30,	Amount
2023	(\$14,420)
2024	(\$14,414)
2025	(\$11,253)
2026	(\$11,255)

The following presents the OPEB liability of the County, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.30%) or 1-percentage-point higher (3.30%) than the current discount rate:

	1% Decrease (1.30%)	Current Discount Rate (2.30%)	1% Increase (3.30%)
OPEB liability (asset)	<u>\$ 122,715</u>	<u>\$ 111,264</u>	<u>\$ 100,841</u>

The following presents the OPEB liability of the County, as well as what the County's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current discount rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
OPEB liability (asset)	<u>\$ 95,410</u>	<u>\$ 111,264</u>	<u>\$ 130,927</u>

As of September 30, 2022, the County did not have any outstanding contributions due and payable to the Plan.

13. CHANGE IN ACCOUNTING PRINCIPLE

The County adopted GASBS No. 87, *Leases* in the current year. Adoption of this standard required an evaluation of the County's leases and it was determined the County has several leases that qualify as a right-of-use assets. This resulted in reporting capital outlay and lease proceeds in the governmental funds in the fund financial statements of \$1,657,975 for new and existing leases. For the government-wide statements, implementation of the standard resulted in recognizing right-of-use assets and corresponding lease liabilities, as shown in Note 10. None of the leases in existence prior to the current year resulted in

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

13. CHANGE IN ACCOUNTING PRINCIPLE (continued)

materially different values than the present values arrived at on the implementation date (October 1, 2021). As a result, implementation of this standard had no effect on beginning fund balances or net position.

REQUIRED SUPPLEMENTARY INFORMATION

Boise County, Idaho
Schedule of Employer's Share of Net Pension Liability (Asset)
PERSI - Base Plan*
Last 10 - Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.0950128%	0.0935665%	0.0957496%	0.0967787%	0.0933328%	0.0981284%	0.0958466%	0.0922923%
Employer's proportionate share of the net pension liability (asset)	\$ 3,742,323	\$ (73,897)	\$ 2,223,432	\$ 1,104,702	\$ 1,376,675	\$ 1,542,410	\$ 1,942,958	\$ 1,215,339
Employer's covered payroll	\$ 3,734,119	\$ 3,446,178	\$ 3,346,547	\$ 3,266,546	\$ 2,985,486	\$ 3,029,054	\$ 2,803,406	\$ 2,571,681
Employer's proportional share of the net pension liability (asset) as a percentage of its covered payroll	100.22%	-2.14%	66.44%	33.82%	46.11%	50.92%	69.31%	47.26%
Plan fiduciary net position as a percentage of the total pension liability	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30.

Boise County, Idaho
Schedule of Employer Pension Contributions
PERSI - Base Plan*
Last 10 - Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 472,751	\$ 419,673	\$ 409,319	\$ 381,287	\$ 347,587	\$ 327,825	\$ 329,813	\$ 295,988
Contributions in relation to the statutorily required contribution	(472,751)	(419,673)	(409,319)	(381,287)	(347,587)	(327,825)	(329,813)	(295,988)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered payroll	\$ 3,934,521	\$ 3,493,717	\$ 3,407,958	\$ 3,312,383	\$ 3,052,661	\$ 2,878,698	\$ 2,895,756	\$ 2,600,988
Contributions as a percentage of covered payroll	12.02%	12.01%	12.01%	11.51%	11.39%	11.39%	11.39%	11.38%

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

Data is reported as of September 30.

Boise County, Idaho
Schedule of Changes in the County's OPEB Liability
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018
Total OPEB liability as of October 1	\$ 153,874	\$ 136,313	\$ 134,435	\$ 118,170	\$ 104,387
Service cost	15,115	16,468	15,950	14,424	14,004
Interest cost	4,974	4,532	5,204	4,593	4,069
Change of benefit terms	0	0	0	0	0
Differences between expected and actual experience	(60,919)	0	(14,716)	0	0
Assumption changes	4,652	0	(1,113)	0	0
Benefit payments	(6,432)	(3,439)	(3,447)	(2,752)	(4,290)
Total OPEB liability as of September 30	\$ 111,264	\$ 153,874	\$ 136,313	\$ 134,435	\$ 118,170

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for the years the information is available.

Boise County, Idaho
Schedule of the County's OPEB Liability
Last 10 - Fiscal Years*

	2022	2021	2020	2019	2018
Total OPEB liability	\$ 111,264	\$ 153,874	\$ 136,313	\$ 134,435	\$ 118,170
Covered-employee payroll	\$ 3,545,138	\$ 3,151,361	\$ 3,168,264	\$ 3,074,775	\$ 2,793,978
Total OPEB liability as a percentage of covered employee payroll	3.14%	4.88%	4.30%	4.37%	4.23%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for the years the information is available.

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

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	\$ 1,273,959	\$ 1,273,960	\$ 1,286,645	\$ 12,685
Intergovernmental	207,932	207,932	289,716	81,784
Grants and Donations	297,810	306,253	964,041	657,788
Charges for Services	590,500	610,500	590,539	(19,961)
Investment Earnings (Losses)	100,000	100,000	(503,213)	(603,213)
Other	6,300	6,300	18,321	12,021
Total Revenues	<u>2,476,501</u>	<u>2,504,945</u>	<u>2,646,049</u>	<u>141,104</u>
Expenditures				
Current:				
Salaries	1,177,408	1,257,659	1,043,321	214,338
Benefits	494,672	509,733	462,389	47,344
Operating	1,383,938	1,093,938	512,944	580,994
Debt Service:				
Principal	0	0	6,022	(6,022)
Interest	0	0	918	(918)
Contingency	195,176	89,863	0	89,863
Capital Outlay	490,200	894,965	1,069,527	(174,562)
Total Expenditures	<u>3,741,394</u>	<u>3,846,158</u>	<u>3,095,121</u>	<u>751,037</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,264,893)</u>	<u>(1,341,213)</u>	<u>(449,072)</u>	<u>892,141</u>
Other Financing Sources (Uses)				
Right-of-Use Asset Financing	0	0	55,184	55,184
Transfers In	1,264,893	1,341,213	56,420	(1,284,793)
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>1,264,893</u>	<u>1,341,213</u>	<u>111,604</u>	<u>(1,229,609)</u>
Net Change in Fund Balances	0	0	(337,468)	(337,468)
Fund Balances - Beginning	0	0	5,550,392	5,550,392
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,212,924</u>	<u>\$ 5,212,924</u>

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

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	\$ 150,000	\$ 150,000	\$ 151,864	\$ 1,864
Intergovernmental	1,325,000	1,325,000	1,387,894	62,894
Grants and Contributions	896,831	1,538,930	2,110,810	571,880
Charges for Services	0	0	4,212	4,212
Other	10,000	10,000	18,214	8,214
Total Revenues	<u>2,381,831</u>	<u>3,023,930</u>	<u>3,672,994</u>	<u>649,064</u>
Expenditures				
Current:				
Salaries	709,071	730,908	635,597	95,311
Benefits	317,783	321,948	254,365	67,583
Operating	869,477	939,477	772,435	167,042
Debt Service:				
Principal	0	0	114,684	(114,684)
Debt Fees	0	0	1,200	(1,200)
Contingency	10,000	4,000	0	4,000
Capital Outlay	975,500	1,564,190	2,131,989	(567,799)
Total Expenditures	<u>2,881,831</u>	<u>3,560,523</u>	<u>3,910,270</u>	<u>(349,747)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500,000)</u>	<u>(536,593)</u>	<u>(237,276)</u>	<u>299,317</u>
Other Financing Sources (Uses)				
Right-of-Use Asset Financing	0	0	1,019,200	1,019,200
Transfers In	500,000	536,593	0	(536,593)
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>536,593</u>	<u>1,019,200</u>	<u>482,607</u>
Net Change in Fund Balances	0	0	781,924	781,924
Fund Balances - Beginning	0	0	5,766,274	5,766,274
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,548,198</u>	<u>\$ 6,548,198</u>

Boise County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund
 For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	\$ 2,405,375	\$ 2,405,375	\$ 2,425,974	\$ 20,599
Intergovernmental	426,107	426,107	497,752	71,645
Grants and Contributions	10,000	102,000	116,084	14,084
Charges for Services	336,659	336,659	305,462	(31,197)
Other	7,000	53,562	20,786	(32,776)
Total Revenues	3,185,141	3,323,703	3,366,058	42,355
Expenditures				
Current:				
Salaries	1,717,404	1,775,100	1,512,794	262,306
Benefits	624,856	638,208	571,604	66,604
Operating	416,870	441,870	335,572	106,298
Debt Service:				
Principal	203,180	203,180	732,051	(528,871)
Interest	183	183	13,145	(12,962)
Contingency	141,043	44,995	0	44,995
Capital Outlay	830,605	969,167	938,376	30,791
Total Expenditures	3,934,141	4,072,703	4,103,542	(30,839)
Excess (Deficiency) of Revenues Over Expenditures	<u>(749,000)</u>	<u>(749,000)</u>	<u>(737,484)</u>	<u>11,516</u>
Other Financing Sources (Uses)				
Right-of-Use Asset Financing	0	0	561,031	561,031
Sale of Assets	0	0	46,562	46,562
Transfers In	0	0	0	0
Transfers Out	749,000	749,000	0	(749,000)
Total Other Financing Sources (Uses)	<u>749,000</u>	<u>749,000</u>	<u>607,593</u>	<u>(141,407)</u>
Net Change in Fund Balances	0	0	(129,891)	(129,891)
Fund Balances - Beginning	0	0	3,491,320	3,491,320
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,361,429</u>	<u>\$ 3,361,429</u>

Boise County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Solid Waste
 For the Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Special Fees	\$ 787,500	\$ 787,500	\$ 814,269	\$ 26,769
Charges for Services	61,500	61,500	86,569	25,069
Other	10,000	10,000	18,457	8,457
Total Revenues	859,000	859,000	919,295	60,295
Expenditures				
Current:				
Salaries	189,452	192,536	169,649	22,887
Benefits	60,608	60,869	52,372	8,497
Operating	783,913	783,913	682,247	101,666
Capital Outlay	49,500	49,500	16,591	32,909
Total Expenditures	1,083,473	1,086,818	920,859	165,959
Excess (Deficiency) of Revenues Over Expenditures	(224,473)	(227,818)	(1,564)	226,254
Other Financing Sources (Uses)				
Transfers In	224,473	227,818	0	(227,818)
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	224,473	227,818	0	(227,818)
Net Change in Fund Balances	0	0	(1,564)	(1,564)
Fund Balances - Beginning	0	0	1,337,091	1,337,091
Fund Balances - Ending	\$ 0	\$ 0	\$ 1,335,527	\$ 1,335,527

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

1. OPEB TRENDS AND OTHER INFORMATION

Past, present, and future schedules may present factors that significantly affect the identification of trends in the amounts reported, such as changes in benefit provisions, the size or composition of the employee group covered by the plan, or the actuarial methods and assumptions used. Prior year amounts will not be restated. Assumption changes included: the health care trend rates were changed to better anticipate short-term and long-term medical increases, the mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale, withdrawal rates and salary increase rates were updated to reflect the latest experience study, the inflation rate was changed from 2.50% to 2.00%, and the discount rate was changed from 3.00% to 2.30%.

The following actuarial assumptions were used in the October 1, 2021 valuation:

Valuation Timing	Actuarial valuations are performed biennially as of October 1 for accounting purposes only. The most recent valuation was performed as of October 1, 2021.
Actuarial Cost Method	Entry Age, level percentage of pay
Inflation	2.00%
Salary Increase	3.00%
Discount Rate	2.30%
Health Cost Trend Rates	6.50% as of October 1, 2021, grading to 5.00% over 6 years, then 4.00% for the next 48 years. The medical trend rates have been chosen based on review of historical health care increase rates, projected health care increase rates, and projected health care expenditures as a percentage of GDP. The components of health care costs were considered when developing the aggregate set of trend rates.
Retirement	The plan participation percentages for retirees and their spouses reflect past, current, and expected future expectations of medical plan enrollment for current actives and retirees. These amounts are adjusted to reflect population changes, differences in actual versus expected liabilities, and changes in enrollment/participation patterns.
Mortality	Rates used were recent tables developed and recommended by the Society of Actuaries - Pub-2010 Public Retirement Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
Date of Experience Studies	An experience study was performed for the period July 1, 2016 through June 30, 2021, which reviewed all economic and demographic assumptions other than mortality. This is the most recently completed experience study.

All GemPlan counties were combined to calculate an average annual claim amount of \$18,970. This average amount was then adjusted to reflect the County's underlying plan provisions. The plan adjustment factor was 1.108.

The County has not pre-funded benefits. Therefore, no assets have been accumulated in a trust that meets the criteria in GASBS No. 75, paragraph 4.

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

2. 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 Seat (Idaho City) to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of a resolution.
- 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 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. The County does not use the encumbrance method of accounting.

3. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The Justice fund's expenditures exceeded appropriations by \$30,839. The Road and Bridge fund's expenditures exceeded appropriations by \$349,747. This is because at the time the budgets were established for these funds, accounting for leases under the new leasing standard was not contemplated. Appropriately accounting for leases under the new standard, increased expenditures in the Justice fund by \$561,031 and in the Road and Bridge fund by \$1,019,200. However, there is a corresponding increase to other financing sources for these same leases.

SUPPLEMENTARY AND OTHER INFORMATION

Boise County, Idaho
Supplemental Schedule of Revenues by Source
Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2022

	Budget	Actual	Variance
Revenue			
Property Taxes	\$ 1,273,960	\$ 1,286,645	\$ 12,685
Intergovernmental	207,932	289,716	81,784
Grants and Donations	306,253	964,041	657,788
Charges for Services	610,500	590,539	(19,961)
Investment Earnings (Losses)	100,000	(503,213)	(603,213)
Other Revenue	6,300	18,321	12,021
Other Financing Sources			
Right-of-Use Asset Financing	0	55,184	55,184
Transfers In	1,341,213	56,420	(1,284,793)
Total Revenue	\$ 3,846,158	\$ 2,757,653	\$ (1,088,505)

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

	Budget	Actual	Variance
Clerk-Auditor:			
Salaries	\$ 255,280	\$ 177,707	\$ 77,573
Benefits	112,407	109,641	2,766
Operating	11,000	6,828	4,172
Capital Outlay	500	440	60
	<u>379,187</u>	<u>294,616</u>	<u>84,571</u>
Assessor:			
Salaries	191,136	170,741	20,395
Benefits	84,251	72,090	12,161
Operating	14,950	13,212	1,738
Capital Outlay	500	55,592	(55,092)
	<u>290,837</u>	<u>311,635</u>	<u>(20,798)</u>
Treasurer/Tax Collector:			
Salaries	119,232	115,947	3,285
Benefits	43,996	43,032	964
Operating	35,900	14,265	21,635
Capital Outlay	500	500	0
	<u>199,628</u>	<u>173,744</u>	<u>25,884</u>
Commissioners:			
Salaries	110,523	92,798	17,725
Benefits	52,811	44,921	7,890
Operating	5,500	1,012	4,488
Capital Outlay	500	180	320
	<u>169,334</u>	<u>138,911</u>	<u>30,423</u>
Coroner:			
Salaries	33,185	27,508	5,677
Benefits	9,506	3,868	5,638
Operating	46,600	30,938	15,662
Capital Outlay	1,200	756	444
	<u>90,491</u>	<u>63,070</u>	<u>27,421</u>
County Elections:			
Salaries	50,779	23,874	26,905
Benefits	17,807	13,554	4,253
Operating	49,790	46,940	2,850
Capital Outlay	8,000	14,769	(6,769)
	<u>126,376</u>	<u>99,137</u>	<u>27,239</u>
Emergency Management:			
Salaries	28,000	26,152	1,848
Benefits	10,698	10,475	223
Debt Service	0	6,940	(6,940)
Operating	16,700	4,851	11,849
Capital Outlay	8,445	8,445	0
	<u>63,843</u>	<u>56,863</u>	<u>6,980</u>
General Reserve:			
Contingency	89,863	0	89,863

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

	Budget	Actual	Variance
Information Technologies:			
Salaries	90,269	84,728	5,541
Benefits	28,176	26,564	1,612
Operating	141,600	35,369	106,231
Capital Outlay	151,320	786,636	(635,316)
	<u>411,365</u>	<u>933,297</u>	<u>(521,932)</u>
Community Projects:			
Operating	24,000	19,159	4,841
General Operations:			
Salaries	125,038	106,605	18,433
Benefits	55,698	53,159	2,539
Operating	167,100	110,525	56,575
Capital Outlay	4,000	0	4,000
	<u>351,836</u>	<u>270,289</u>	<u>81,547</u>
Emergency Contingency:			
Operating	150,000	0	150,000
Planning and Zoning:			
Salaries	226,217	191,552	34,665
Benefits	83,685	75,428	8,257
Operating	81,000	73,893	7,107
Capital Outlay	0	397	(397)
	<u>390,902</u>	<u>341,270</u>	<u>49,632</u>
Title III Wildlife Mitigation:			
Salaries	28,000	25,709	2,291
Benefits	10,698	9,657	1,041
Operating	210,298	86,679	123,619
	<u>248,996</u>	<u>122,045</u>	<u>126,951</u>
Extraordinary Legal/Homicide:			
Operating	139,500	69,273	70,227
Capital Project:			
Operating	320,000	29,625	290,375
Capital Outlay	400,000	172,187	227,813
	<u>720,000</u>	<u>201,812</u>	<u>518,188</u>
Total Expenditures	<u>\$ 3,846,158</u>	<u>\$ 3,095,121</u>	<u>\$ 751,037</u>

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

	Special Revenue Fund					
	East Boise County Ambulance	District Court	Court Facilities	Grant Fund	Health Preventative	Indigent
Assets						
Cash and Cash Equivalents	\$ 333,839	\$ 563,700	\$ 27,109	\$ 0	\$ 47,445	\$ 662,762
Receivables, Net:						
Taxes	161,499	309,817	0	0	87,231	14,413
Intergovernmental	4,149	26,107	0	17,429	0	0
Accounts	75,036	0	0	0	0	65,736
Prepaid Items	3,934	0	0	0	0	0
Total Assets	578,457	899,624	27,109	17,429	134,676	742,911
Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	\$ 578,457	\$ 899,624	\$ 27,109	\$ 17,429	\$ 134,676	\$ 742,911
Liabilities						
Salaries and Benefits Payable	\$ 2,346	\$ 5,799	\$ 0	\$ 0	\$ 0	\$ 575
Deferred Inflows						
Unavailable Property Taxes	160,425	306,344	0	0	86,834	11,707
Fund Balances						
Nonspendable	3,934	0	0	0	0	0
Restricted	307,812	464,319	0	0	47,842	729,429
Committed	94,785	123,162	27,109	0	0	1,200
Assigned	9,155	0	0	17,429	0	0
Total Fund Balances	415,686	587,481	27,109	17,429	47,842	730,629
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 578,457	\$ 899,624	\$ 27,109	\$ 17,429	\$ 134,676	\$ 742,911

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

	Special Revenue Fund				
	Junior College Tuition	Revaluation	Tort	Weeds	Emergency Communications 911
Assets					
Cash and Cash Equivalents	\$ 221,682	\$ 645,331	\$ 621,150	\$ 319,591	\$ 315,753
Receivables, Net:					
Taxes	0	424,841	350,698	4,290	0
Intergovernmental	0	0	0	1,584	3,169
Accounts	0	0	0	0	0
Prepaid Items	0	0	5,743	0	8,369
Total Assets	221,682	1,070,172	977,591	325,465	327,291
Deferred Outflows	0	0	0	0	0
Total Assets and Deferred Outflows	\$ 221,682	\$ 1,070,172	\$ 977,591	\$ 325,465	\$ 327,291
Liabilities					
Salaries and Benefits Payable	\$ 0	\$ 5,079	\$ 0	\$ 844	\$ 0
Deferred Inflows					
Unavailable Property Taxes	0	421,277	348,268	3,434	0
Fund Balances					
Nonspendable	0	0	5,743	0	8,369
Restricted	203,682	643,816	623,580	221,187	278,596
Committed	18,000	0	0	100,000	40,326
Assigned	0	0	0	0	0
Total Fund Balances	221,682	643,816	629,323	321,187	327,291
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 221,682	\$ 1,070,172	\$ 977,591	\$ 325,465	\$ 327,291

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

	Special Revenue Fund				
	Snowmobile IC8-A	Snowmobile GV8-B	Sheriff's Vessel	Bond Fund	Total
Assets					
Cash and Cash Equivalents	\$ 84,461	\$ 20,660	\$ 71,128	\$ 0	\$ 3,934,611
Receivables, Net:					
Taxes	0	0	0	0	1,352,789
Intergovernmental	0	0	0	0	52,438
Accounts	0	0	0	0	140,772
Prepaid Items	0	0	0	0	18,046
Total Assets	84,461	20,660	71,128	0	5,498,656
Deferred Outflows	0	0	0	0	0
Total Assets and Deferred Outflows	\$ 84,461	\$ 20,660	\$ 71,128	\$ 0	\$ 5,498,656
Liabilities					
Salaries and Benefits Payable	\$ 0	\$ 0	\$ 323	\$ 0	\$ 14,966
Deferred Inflows					
Unavailable Property Taxes	0	0	0	0	1,338,289
Fund Balances					
Nonspendable	0	0	0	0	18,046
Restricted	80,250	17,359	48,591	0	3,666,463
Committed	4,211	3,301	22,214	0	434,308
Assigned	0	0	0	0	26,584
Total Fund Balances	84,461	20,660	70,805	0	4,145,401
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 84,461	\$ 20,660	\$ 71,128	\$ 0	\$ 5,498,656

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

	Special Revenue Fund					
	East Boise County Ambulance	District Court	Court Facilities	Grant Fund	Health Preventative	Indigent
Revenues						
Property Taxes	\$ 150,376	\$ 381,592	\$ 0	\$ 0	\$ 42,833	\$ 279,534
Intergovernmental	10,720	59,185	0	17,429	0	0
Grants and Donations	161,005	26,684	0	0	0	51,000
Charges for Services	78,550	64,911	0	0	0	1,529
Other	2,922	5,210	0	0	0	97,165
Total Revenues	403,573	537,582	0	17,429	42,833	429,228
Expenditures						
Current:						
Salaries	122,714	264,176	0	0	0	8,873
Benefits	61,468	122,364	0	0	0	4,566
Operating	86,546	70,885	0	0	15,509	221,663
Debt Service:						
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Capital Outlay	166,676	920	10,240	0	0	0
Total Expenditures	437,404	458,345	10,240	0	15,509	235,102
Excess (Deficiency) of Revenues Over Expenditures	(33,831)	79,237	(10,240)	17,429	27,324	194,126
Other Financing Sources (Uses)						
Sale of Assets	0	0	0	0	0	0
Right-of-Use Asset Financing	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Transfers Out	0	0	0	0	(500)	0
Total Other Financing Sources (Uses)	0	0	0	0	(500)	0
Net Change in Fund Balances	(33,831)	79,237	(10,240)	17,429	26,824	194,126
Fund Balances - Beginning	449,517	508,244	37,349	0	21,018	536,503
Fund Balances - Ending	\$ 415,686	\$ 587,481	\$ 27,109	\$ 17,429	\$ 47,842	\$ 730,629

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

	Special Revenue Fund				
	Junior College Tuition	Revaluation	Tort	Weeds	Emergency Communications 911
Revenues					
Property Taxes	\$ 0	\$ 389,534	\$ 261,122	\$ 92,870	\$ 0
Intergovernmental	0	0	0	1,584	38,523
Grants and Donations	0	0	0	0	21,253
Charges for Services	0	0	0	1,651	104,006
Other	0	12	0	0	0
Total Revenues	0	389,546	261,122	96,105	163,782
Expenditures					
Current:					
Salaries	0	196,568	0	40,772	192
Benefits	0	94,514	0	16,244	0
Operating	15,200	5,316	174,377	31,997	93,268
Debt Service:					
Principal	0	0	0	0	3,224
Interest	0	0	0	0	526
Capital Outlay	0	500	0	0	40,180
Total Expenditures	15,200	296,898	174,377	89,013	137,390
Excess (Deficiency) of Revenues Over Expenditures	(15,200)	92,648	86,745	7,092	26,392
Other Financing Sources (Uses)					
Sale of Assets	0	0	0	0	0
Right-of-Use Asset Financing	0	0	0	0	22,560
Transfers In	0	0	0	0	0
Transfers Out	0	0	(55,818)	0	0
Total Other Financing Sources (Uses)	0	0	(55,818)	0	22,560
Net Change in Fund Balances	(15,200)	92,648	30,927	7,092	48,952
Fund Balances - Beginning	236,882	551,168	598,396	314,095	278,339
Fund Balances - Ending	\$ 221,682	\$ 643,816	\$ 629,323	\$ 321,187	\$ 327,291

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

	Special Revenue Fund				
	Snowmobile IC8-A	Snowmobile GV8-B	Sheriff's Vessel	Bond Fund	Total
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,597,861
Intergovernmental	0	0	0	0	127,441
Grants and Donations	76	0	8,809	0	268,827
Charges for Services	62,031	12,750	43,882	0	369,310
Other	10,035	675	0	0	116,019
Total Revenues	72,142	13,425	52,691	0	2,479,458
Expenditures					
Current:					
Salaries	10,224	2,064	42,931	0	688,514
Benefits	669	101	3,451	0	303,377
Operating	19,074	3,716	10,017	0	747,568
Debt Service:					
Principal	0	0	0	0	3,224
Interest	0	0	0	0	526
Capital Outlay	2,900	0	83,720	0	305,136
Total Expenditures	32,867	5,881	140,119	0	2,048,345
Excess (Deficiency) of Revenues Over Expenditures	39,275	7,544	(87,428)	0	431,113
Other Financing Sources (Uses)					
Sale of Assets	900	0	0	0	900
Right-of-Use Asset Financing	0	0	0	0	22,560
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(102)	(56,420)
Total Other Financing Sources (Uses)	900	0	0	(102)	(32,960)
Net Change in Fund Balances	40,175	7,544	(87,428)	(102)	398,153
Fund Balances - Beginning	44,286	13,116	158,233	102	3,747,248
Fund Balances - Ending	\$ 84,461	\$ 20,660	\$ 70,805	\$ 0	\$ 4,145,401

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

Program Title	Federal CFDA Number	Pass-through Grant Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Schools and Roads - Grants to Counties (Direct)	10.666	N/A	\$ 1,283,225
<i>Forest Service Schools and Roads Cluster Total</i>			<u>1,283,225</u>
Passed through Idaho Department of Lands:			
Cooperative Forestry Assistance	10.664	16-DG-11406000-011	81,000
Total U.S. Department of Agriculture			<u>1,364,225</u>
<u>U.S. Department of Interior</u>			
Payment in Lieu of Taxes (Direct)	15.226	N/A	<u>918,930</u>
<u>U.S. Department of Justice</u>			
Passed through Idaho Department of Idaho State Police:			
Violence Against Women Formula Grant (Recovery)	16.588	2019-WF-AX-0095	46,719
Total U.S. Department of Justice			<u>46,719</u>
<u>U.S. Department of Transportation</u>			
Passed through Idaho Department of Transportation:			
State and Community Highway Safety	20.600	Unknown	2,700
National Priority Safety Programs	20.616	Unknown	89,990
<i>Highway Safety Cluster Total</i>			<u>92,690</u>
Total U.S. Department of Transportation			<u>92,690</u>
<u>U.S. Department of Treasury</u>			
Passed through Idaho Department of Commerce:			
COVID-19 - Coronavirus Relief Funds	21.019	Unknown	<u>676,056</u>
<u>U.S. Election Assistance Commission</u>			
Passed through the Idaho Secretary of State			
HAVA Election Security Grants - Noncash	90.404	ID20101001-01	<u>12,630</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Idaho Department of Military Division:			
Emergency Management Performance	97.042	EMS2020EP00003	15,237
Homeland Security Grant	97.067	EMW2019SS00047	8,445
Passed through State Department of Parks and Recreation:			
Boating Safety Financial Assistance	97.012	Unknown	8,809
Total U.S. Department of Homeland Security			<u>32,491</u>
Total Expenditures of Federal Awards			<u>\$ 3,143,741</u>

See Notes to Schedule of Expenditures of Federal Awards

Boise County, Idaho
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

1. **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Boise County, Idaho (the County) under programs of the federal government for the year ended September 30, 2022. The information in this 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. **DE MINIMIS INDIRECT COST RATE**

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

3. **SUBRECIPIENTS**

No awards were passed through to subrecipients.

INTERNAL CONTROL AND COMPLIANCE REPORTS



Certified Public Accountants

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

To the Board of Commissioners
Boise County, 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, each major fund, and the aggregate remaining fund information of Boise County, Idaho (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-002 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Bailey & Co.

Nampa, Idaho
November 6, 2023



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

To the Board of Commissioners
Boise County, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Boise County, Idaho's (the County) 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 the County's major federal programs for the year ended September 30, 2022. The County'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, Boise County, Idaho, complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 the County 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 the County'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 the County'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 the County'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 generally accepted auditing standards, *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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the County'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 the County'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 the County'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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Bailey & Co.

Nampa, Idaho
November 6, 2023

Boise 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: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? ☒ yes ☐ 2022-002
Material weakness(es) disclosed? ☐ yes ☒ none reported
Noncompliance material to financial statements noted? ☒ yes ☐ 2022-001

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 section 2 CFR 200.516(a)? ☒ yes ☐ 2022-001

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.666	Schools and Roads - Grants to Counties
15.226	Payment in Lieu of Taxes

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low risk auditee? ☐ yes ☒ no

Section II - Financial Statement Findings

2022-001: Procurement Policies

Repeat Finding? ☒ yes ☐ 2020-001

Condition:

The County's policies do not contain all of the required procurement policies as they relate to federal awards.

Cause:

The County was not aware of the change when the regulations were revised and was not able to take action on it when they were made aware of the change.

Criteria:

Title 2, Part 200, Subpart D - Post Federal Award Requirements, 200.318(a) The non-federal entity must use its own documented procurement procedures which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in this part and 200.318(c)(1). The non-federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. Standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-federal entity. (2) If the non-federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-federal entity must also maintain written standards of conduct covering organizational conflicts of interest.

Effect:

Not having such policies and procedures in place, may increase the risk of procuring items that are not allowable, not procuring items through fair competition, and/or overpaying for items.

Perspective Information:

The policies that were in place were particular to the Road and Bridge fund and somewhat met the requirements for dollar thresholds and when quotes vs. bids are required. However, the policies should be effective government-wide for all federal awards. There are similar issues with conflict of interest policies not entirely conforming to federal regulations.

Recommendations:

We recommend that the County's policies and procedures are updated to comply with the Code of Federal Regulations. It is also recommended that a review of the Code of Federal Regulations occur on a periodic basis, as well as periodic communications with the County's attorney and the Idaho Association of Counties for any changes that may affect the County.

View of Responsible Officials and Planned Corrective Actions:

The County agrees with this finding. In January 2023, the County created a separate Procurement Policy that should comply with the Code of Federal Regulations. See Corrective Action Plan.

2022-002: Fiduciary Fund Reconciliations

Repeat Finding?

☐ yes ☒ no

Condition:

Several of the fiduciary accounts were not being properly tracked throughout the year.

Cause:

The employee responsible for tracking, reconciling, and adjusting these accounts was not following through with her duties.

Criteria:

The County collects for and remits to other government agencies, businesses, and individuals, various funds and so has a fiduciary responsibility to properly track those funds.

Effect:

The County Clerk ended up having to take over these duties after the employee that was supposed to be performing them was let go. The Clerk was able to reconcile out most of the funds but there were immaterial differences that will still need to be figured out for the next fiscal year.

Perspective Information:

Staffing shortage challenges have likely contributed to this issue, in that proper training and oversight may not have been occurring due to the assignment of more duties to fewer people and these duties were to be accomplished in the same timeframes as was previously required. The spreadsheets in use for tracking and reconciling the fiduciary funds also had several formula issues and the design of the spreadsheets makes tracking balances somewhat challenging.

Recommendations:

We recommend a redesign of the spreadsheets that are used to track balances. We also recommend that the next employee assigned these duties is capable of performing them either through proper training or verification of their skillset and that there is periodic oversight to verify the duties are being properly performed.

View of Responsible Officials and Planned Corrective Actions:

The County agrees with this finding. The spreadsheets are in the process of being redesigned and the County is still in search of a suitable employee for this position. See Corrective Action Plan.

Section III - Federal Awards Findings and Questioned Costs

2022-001: Procurement Policies

See Section II

Questioned Costs : \$0

Boise County, Idaho
Summary of Prior Year Audit Findings
For the Year Ended September 30, 2022

2021-001: Procurement Policies

Condition:

The County's policies did not contain all of the required procurement policies as they relate to federal awards.

Recommendation:

The auditor recommended that the County's policies and procedures were updated to comply with the Code of Federal Regulations and a review of the regulations occur on a periodic basis to identify any new requirements in a timely manner.

Current Status:

Cleared in fiscal year 2023.



BOISE COUNTY

Clerk's Office

P. O. Box 1300
Idaho City, Idaho 83631
(208) 392-4431 T
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CORRECTIVE ACTION PLAN

November 1, 2023

Boise County, Idaho, respectfully submits the following corrective action plan for the year ended September 30, 2022.

Bailey & Co., Chtd. CPAs
812-B 12th Ave. South
Nampa, ID 83651

FINDINGS — FEDERAL AWARD PROGRAMS AUDIT

2022-001: PROCUREMENT POLICIES

Recommendation: The County should update its policies and procedures to comply with the Code of Federal Regulations. Resources have been separately provided to the Clerk and Deputy Auditor. Review of the Code of Federal Regulations should also occur on a periodic basis, as well as communications with the County's attorney and the Idaho Association of Counties for any changes that may affect the County.

Action to be taken: Effective January 3rd, 2023, Boise County Resolution 2023-01, the Boise County Procurement Policy & Procedure Manual, was adopted by the Board of County Commissioners.

FINDINGS – FINANCIAL STATEMENT AUDIT

2022-002: FIDUCIARY FUND RECONCILIATIONS

Recommendation: The County should redesign its spreadsheets that are used to track balances. The County should also ensure the next employee assigned these duties is capable of performing them either through proper training or verification of their skillset and that there is periodic oversight to verify the duties are being properly performed.

Action to be taken: As of the date of this letter, the Clerk's Office has made a number of changes to the accounting and reconciliation processes surrounding the fiduciary accounts, including:

Mary T. Prisco
Boise County Clerk

District Court Trust: Court Clerks and Financial Clerks have received training from representatives of the Idaho Supreme Court (ISC) on successful techniques for reporting and tracking deposits, focusing on noncash, i.e. electronic, payments. On the financial side, we now utilize an Excel monthly balancing workbook, developed by the ISC, to reconcile between the court software (Odyssey) and the financial software (CAI). Additionally, deposits are now reconciled on a weekly basis. Previously, deposit reconciliations between Odyssey and CAI were being done in the month following the transaction month. We have also modified the CAI District Court Trust sub-accounts, to mirror the "bank accounts" utilized in the Odyssey software (Fines & Fees; Bonds; Restitution).

Planning & Zoning Trust: The trust Excel workbook now reflects transactions through September 2023, and the formula errors have been corrected. The Planning & Zoning Department and the Clerk's Office are now working together to ensure that P&Z Department transactions (issuance of building permits, inspections completed, plan reviews completed and subdivision deposits) are being tracked and transferred to the operating fund, as applicable, on a monthly basis, and transactions are now entered into the trust workbook as part of the end of month reconciliation procedures. Further investigation of aged outstanding balances within the workbook, will be performed by an employee of the P&Z Department, who has previous county auditor experience, in calendar 2023.

Idaho Department of Parks and Recreation Transactions: Prior to September 2023, these transactions were being deposited directly into a remittance account, set up by a former employee of the Clerk. A trust account has now been established for these transactions and transmittal sheets now reflect the trust account for these transactions.

P&Z Trust/Assessor Trust/Indigent Trust: The Clerk's Office has implemented a timely transfer of funds from these trust accounts, into the operating funds, as applicable. This is now being performed as part of the end of month process.

Unclaimed Property (General Trust): An extension has been requested and granted, from the Idaho State Treasurer's Office, for unclaimed property reporting and remittance. The extension date is January 1st, 2024, and we anticipate that the filing will occur on or before the third week of December. We have brought a former employee in to reconcile and complete the reporting for this trust account.

If there are any questions by oversight agencies regarding this plan, please call Mary Prisco at (208) 392-4431.

Sincerely,



Mary T. Prisco
Boise County Clerk

Mary T. Prisco
Boise County Clerk