

**CLARK COUNTY - STATE OF IDAHO
DUBOIS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2019**

**CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

TABLE OF CONTENTS

ITEM	PAGE NO.
Independent Auditor's Report	
<i>FINANCIAL SECTION</i>	
Statement of Net Position	1 - 2
Statement of Activities	3 - 4
Balance Sheet - Governmental Funds	5 - 6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds	8 - 9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Fiduciary Net Position	11
Statement of Changes in Fiduciary Net Position	12
Index to Notes to the Financial Statements	13
Notes to the Financial Statements	14 - 35
<i>REQUIRED SUPPLEMENTARY INFORMATION</i>	
Budget and Actual (With Budget to GAAP Differences) - General Fund	36 - 37
Budget and Actual (With Budget to GAAP Differences) - Road and Bridge	38 - 39
Budget and Actual (With Budget to GAAP Differences) - Forest Apportionment	40 - 41
Budget and Actual (With Budget to GAAP Differences) - Revenue Sharing	42 - 43
Budget and Actual (With Budget to GAAP Differences) - Payment in Lieu of Taxes	44 - 45
Notes to the Required Supplementary Information - Budget and Actual	46

**CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

TABLE OF CONTENTS

ITEM	PAGE NO.
<i>REQUIRED SUPPLEMENTARY INFORMATION - Continued</i>	
Schedule of Employer's Share of Net Pension Liability - Persi - Base Plan	47
Schedule of Employer Contributions - Persi - Base Plan	48
Notes to the Required Supplementary Information - Persi - Base Plan	49
Schedule of Changes in Total OPEB Liability and Related Ratios	50
Notes to the Required Supplementary Information - OPEB	50
<i>SUPPLEMENTARY INFORMATION</i>	
Governmental Fund Types	
Combining Balance Sheet - Governmental Fund Types - Nonmajor Special Revenue Funds	51 - 58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Fund Types - Nonmajor Special Revenue Funds	59 - 67
Fiduciary Fund Types	
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds	68 - 71
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiduciary Fund Types - Private Purpose Trust Funds	72 - 75
<i>OTHER SUPPLEMENTARY INFORMATION</i>	
Analysis of Expenditures by Fund - Budgetary Basis	76 - 87
Reconciliation of Expenditures - Budgetary Basis to GAAP Basis	88
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	89 - 90

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Clark County - State of Idaho
Dubois, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, and the aggregate remaining fund information of Clark County, Idaho, as of and for the year ended September 30, 2019 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clark County, Idaho, as of September 30, 2019, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis and required supplementary information on pages 36 - 48 be presented to supplement the basic financial statements. Such 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. 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 response 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 do so.

Management has omitted 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clark County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Analysis of Expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 2020 on our consideration of Clark 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
June 8, 2020

FINANCIAL SECTION

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2019

	GOVERNMENTAL	
	<u>ACTIVITIES</u>	<u>TOTAL</u>
ASSETS		
Cash - County Treasurer	\$ 4,110,383	\$ 4,110,383
Taxes receivable	4,835	4,835
Receivables	16,055	16,055
Due from other governmental agencies	690,477	690,477
Other assets	15,641	15,641
Long-term receivable	70,069	70,069
Capital Assets		
Land and improvements not being depreciated	81,300	81,300
Infrastructure and infrastructure in progress, net of depreciation	256,177	256,177
Construction in progress	627,990	627,990
Buildings	1,959,438	1,959,438
Equipment and furniture	3,695,970	3,695,970
Equipment - leased	-	-
Less: accumulated depreciation	<u>(3,462,360)</u>	<u>(3,462,360)</u>
Total Capital Assets	<u>3,158,515</u>	<u>3,158,515</u>
Investment in joint venture	<u>79,329</u>	<u>79,329</u>
TOTAL ASSETS	<u>8,145,304</u>	<u>8,145,304</u>
DEFERRED OUTFLOWS		
Deferred outflows - Pension	62,555	62,555
Deferred outflows - OPEB	771	771
Deferred outflows - Other	<u>-</u>	<u>-</u>
TOTAL DEFERRED OUTFLOWS	<u>\$ 63,326</u>	<u>\$ 63,326</u>

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Accounts payable	\$ 236,382	\$ 236,382
Due to other governmental agencies	-	-
Long-term liabilities		
Due within one year		
Accrued interest	-	-
Compensated absences	25,876	25,876
Claims and judgments	-	-
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	6,470	6,470
Total OPEB Liability	36,716	36,716
Net pension liability	341,736	341,736
	<u>647,180</u>	<u>647,180</u>
TOTAL LIABILITIES	<u>647,180</u>	<u>647,180</u>
DEFERRED INFLOWS		
Deferred inflows - Pension	156,695	156,695
Deferred inflows - Other	-	-
	<u>156,695</u>	<u>156,695</u>
TOTAL DEFERRED INFLOWS	<u>156,695</u>	<u>156,695</u>
EQUITY IN NET POSITION OF JOINT VENTURE	<u>79,329</u>	<u>79,329</u>
NET POSITION		
Net investment in capital assets	3,158,515	3,158,515
Restricted for:		
Capital projects	-	-
Debt Service	-	-
Other projects	-	-
Unrestricted	4,166,911	4,166,911
	<u>4,166,911</u>	<u>4,166,911</u>
TOTAL NET POSITION	<u>\$ 7,325,426</u>	<u>\$ 7,325,426</u>

**CLARK COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019**

FUNCTIONS/PROGRAMS	PROGRAM REVENUE			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 789,524	\$ 75,436	\$ 270,353	\$ -
Public safety	711,634	90,566	11,724	7,323
Public works	1,897,961	22,406	1,558,935	372,832
Health, welfare and sanitation	92,607	-	25,000	-
Culture and recreation	20,479	-	-	1,000
Conservation and economic development	197,490	29,400	63,668	-
Education	2,150	-	-	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,711,845	\$ 217,808	\$ 1,929,680	\$ 381,155

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Franchise taxes

Public service taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Miscellaneous

Special item - gain on sale of asset

Transfers

**TOTAL GENERAL REVENUES, SPECIAL ITEMS,
AND TRANSFERS**

Change in net position

Additional investment in joint venture

Net Position, October 1, 2018

NET POSITION, SEPTEMBER 30, 2019

PRIMARY GOVERNMENT

<u>Governmental</u>		<u>Total</u>
<u>Activities</u>		
\$ (443,735)	\$	(443,735)
(602,021)		(602,021)
56,212		56,212
(67,607)		(67,607)
(19,479)		(19,479)
(104,422)		(104,422)
(2,150)		(2,150)
-		-
<u>(1,183,202)</u>		<u>(1,183,202)</u>
712,559		712,559
-		-
(574)		(574)
498,323		498,323
25,513		25,513
85,543		85,543
82,633		82,633
-		-
-		-
<u>1,403,997</u>		<u>1,403,997</u>
220,795		220,795
-		-
<u>7,104,631</u>		<u>7,104,631</u>
<u>\$ 7,325,426</u>	<u>\$</u>	<u>7,325,426</u>

**CLARK COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2019**

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.	REVENUE SHARING
ASSETS				
Cash and cash equivalents	\$ 79,450	\$ 2,304,777	\$ 5,623	\$ 731,693
Taxes receivable, net	1,891	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	87,060	380,280	194,049	15,812
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	8,731	4,384	-	-
TOTAL ASSETS	177,132	2,689,441	199,672	747,505
DEFERRED OUTFLOWS				
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 177,132	\$ 2,689,441	\$ 199,672	\$ 747,505
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	39,067	58,335	96,886	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
TOTAL LIABILITIES	39,067	58,335	96,886	-
DEFERRED INFLOWS				
Revenue unavailable for use	9,872	14,971	194,049	-
FUND BALANCES				
Nonspendable	8,731	4,384	-	-
Restricted	-	-	-	-
Assigned	-	2,611,751	(91,263)	747,505
Unassigned	119,462	-	-	-
TOTAL FUND BALANCES	128,193	2,616,135	(91,263)	747,505
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 177,132	\$ 2,689,441	\$ 199,672	\$ 747,505

<u>PAYMENT IN LIEU</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 293,130	\$ 713,272	\$ 4,127,945
-	2,944	4,835
-	-	-
-	13,276	690,477
70,069	16,055	86,124
-	-	-
<u>813</u>	<u>1,713</u>	<u>15,641</u>
<u>364,012</u>	<u>747,260</u>	<u>4,925,022</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 364,012</u>	<u>\$ 747,260</u>	<u>\$ 4,925,022</u>
\$ -	\$ 17,562	\$ 17,562
-	42,094	236,382
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>59,656</u>	<u>253,944</u>
<u>-</u>	<u>18,973</u>	<u>237,865</u>
813	1,713	15,641
-	-	-
363,199	687,592	4,318,784
<u>-</u>	<u>(20,674)</u>	<u>98,788</u>
<u>364,012</u>	<u>668,631</u>	<u>4,433,213</u>
<u>\$ 364,012</u>	<u>\$ 747,260</u>	<u>\$ 4,925,022</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CLARK COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2019**

Total fund balance, governmental funds:	\$ 4,433,213
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	3,158,515
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	-
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the fund financial statements.	237,865
A total OPEB liability and net pension liability for the measured portion of the present value of projected benefit payments are reported on the Statement of Net Position, but not in the fund financial statements.	
Deferred outflows associated with the net pension liability:	62,555
Deferred outflows associated with OPEB liability:	771
Deferred inflows associated with the net pension liability:	(156,695)
Total OPEB liability:	(36,716)
Net pension liability:	(341,736)
Some liabilities, (such as notes payable, capital leases, contracts payable, long-term compensated absences, and bonds payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	<u>(32,346)</u>
Net position of governmental activities in the Statement of Net Position:	<u>\$ 7,325,426</u>

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>FOREST APPORT.</u>
REVENUES			
Property taxes	\$ 265,391	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	16,910	-	-
Intergovernmental revenues	332,501	1,580,231	(16,342)
Charges for services	30,007	15,163	-
Investment earnings	64,414	-	-
Misc. and contributions	<u>85,865</u>	<u>189,772</u>	<u>-</u>
TOTAL REVENUES	<u>795,088</u>	<u>1,785,166</u>	<u>(16,342)</u>
EXPENDITURES			
Current:			
General government	542,846	-	-
Public safety	276,835	-	-
Public works	-	1,228,138	500,855
Health, welfare and sanitation	40,067	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	<u>40,367</u>	<u>179,696</u>	<u>-</u>
TOTAL EXPENDITURES	<u>900,115</u>	<u>1,407,834</u>	<u>500,855</u>
Excess (deficiency) of revenues over expenditures	(105,027)	377,332	(517,197)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	101,300	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>101,300</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,727)	377,332	(517,197)
Fund Balances, October 1, 2018	<u>131,920</u>	<u>2,238,803</u>	<u>425,934</u>
FUND BALANCES, SEPTEMBER 30, 2019	<u>\$ 128,193</u>	<u>\$ 2,616,135</u>	<u>\$ (91,263)</u>

<u>REVENUE SHARING</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ (6)	\$ -	\$ 429,572	\$ 694,957
-	-	53,500	53,500
-	-	581	17,491
60,305	326,495	169,327	2,452,517
-	-	64,423	109,593
11,971	6,955	2,203	85,543
-	15,076	31,876	322,589
<u>72,270</u>	<u>348,526</u>	<u>751,482</u>	<u>3,736,190</u>
1,000	53,449	127,338	724,633
-	-	378,749	655,584
-	-	-	1,728,993
-	-	52,556	92,623
-	-	11,807	11,807
-	-	2,150	2,150
-	-	187,190	187,190
-	-	-	-
-	-	-	-
-	195,465	31,147	446,675
<u>1,000</u>	<u>248,914</u>	<u>790,937</u>	<u>3,849,655</u>
71,270	99,612	(39,455)	(113,465)
-	-	-	-
-	-	55,851	157,151
-	(157,151)	-	(157,151)
-	(157,151)	55,851	-
-	-	-	-
71,270	(57,539)	16,396	(113,465)
676,235	421,551	652,235	4,546,678
<u>\$ 747,505</u>	<u>\$ 364,012</u>	<u>\$ 668,631</u>	<u>\$ 4,433,213</u>

**CLARK COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019**

Net change in fund balances - total governmental funds: \$ (113,465)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the difference between capital outlays of \$446,675 and depreciation of \$314,182 in the current period. 132,493

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold. -

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. -

Governmental funds do not recognize lease payments as expenditures until they are paid. In contrast, the Statement of Activities treats leases payable as a long-term liability. This amount is the net change in the leases payable liability. -

Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability. 2,676

Some of the County's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailble for use in the governmental fund statements. This is the net change in revenues unavailble for use. 196,450

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental fund statements.

Net change in other post-employment expense not reflected in the governmental funds: (3,942)

Net change in pension expense not reflected in the govermental funds: 6,583

Accrued interest not reflected in the governmental fund statements: -

Change in net position of governmental activities: \$ 220,795

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2019

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 183,465	\$ 95,224
Receivables	<u>-</u>	<u>5,750</u>
TOTAL ASSETS	<u>183,465</u>	<u>100,974</u>
LIABILITIES		
Negative cash	544	-
Accounts payable and accrued expenses	33,787	18,409
Payable to the State of Idaho	-	76,815
Payable to taxing districts	<u>-</u>	<u>5,750</u>
TOTAL LIABILITIES	<u>34,331</u>	<u>100,974</u>
NET POSITION		
Held in trust for individuals, organizations and other governments	<u>149,134</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ 149,134</u>	<u>\$ -</u>

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2019

	<u>PRIVATE PURPOSE TRUST FUNDS</u>
ADDITIONS	
Taxes	\$ 2,008
Licenses and permits	1,111
Intergovernmental revenues	-
Charges for services	269,674
Fines and forfeitures	-
Investment interest	-
Misc. and contributions	493,667
Transfers from other funds	-
Total additions	<u>766,460</u>
DEDUCTIONS	
Trust operating expenses	793,369
Transfers to other funds	-
Total deductions	<u>793,369</u>
Changes in net position	(26,909)
Net position - October 1, 2018	<u>176,043</u>
Net Position - September 30, 2019	<u>\$ 149,134</u>

NOTES TO THE FINANCIAL STATEMENTS

**CLARK COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

NOTES INDEX

1. Summary of Significant Accounting Policies
 - A. General
 - B. Reporting Entity
 - C. Government-wide and Fund Financial Statements
 - D. Measurement Focus and Basis of Accounting
 - E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Balances/Net Position
 - F. Budgets and Budgetary Accounting
 - G. Compensated Absences and Post-Employment Benefits
 - H. Revenues and Expenditures/Expenses
 - I. Expenditure/Expense Recognition
 - J. Interfund Activity and Balances
 - K. Pensions
 - L. Use of Estimates
2. Cash and Investments
3. Accounts Receivable
4. Capital Assets
5. Pension Plan
6. Other Post-Employment Benefits
7. Deferred Compensation Plan
8. Litigation and Contingent Liabilities
9. Long-Term Debt and Capital Leases
10. Related Party Transactions
11. Material Violation of Finance-Related Legal and Contractual Provisions
12. Risk Management
13. Expenditure Budget Violations
14. Deficits and Interfund Transactions
15. Interfund Transfers
16. Subsequent Events
17. Joint Venture/Jointly Governed Organization

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clark County is organized and operates under the provisions of the Idaho Constitution and the accounting policies and practices of the County conform to accounting principles generally accepted in the United States of America as applied to governments, except for the exceptions noted hereafter:

A. GENERAL

The financial statements listed in the table of contents have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of the County commissioners. Other governing boards, either elected or appointed, that exercise substantial or total administrative and supervisory authority in their name, are considered to be substantially autonomous from Clark County, Idaho's government and are not included in this report.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The County's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the County as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the government. The County's activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

The Statement of Net Position presents the County's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Net position is restricted when constraints placed upon it are either externally imposed or are imposed by constitutional provisions or enabling legislation.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The County does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for governmental, proprietary, and fiduciary funds. For governmental and proprietary funds, the emphasis is on major funds, with each displayed in a separate column.

The County reports the following major governmental funds:

- **General Fund** - The fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road & Bridge Fund** - This fund accounts for maintenance of County roads and bridges and is funded primarily from State Highway User proceeds.
- **Forest Apportionment** – This fund accounts for the revenues and expenditures of federal forest reserve funds received by the County. These funds are designated to be used for road and bridge construction and repair.
- **Revenue Sharing Fund** – This fund accounts for Revenue Sharing money received from the State of Idaho and is available for general operations of the County.
- **Payment in Lieu** – This fund accounts for money collected from the BLM as federal payments in lieu of paying property taxes. These funds are available for general operations of the County.
- **Community Center** – This fund accounts for money received from private donations and grants for the remodeling of the community center.

The remaining governmental funds are considered to be nonmajor funds and are consolidated in a nonmajor funds column (on the combined fund statements). The nonmajor funds are displayed individually in combining schedules.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types

Governmental funds account for the County's general activities including current expendable financial resources (except for those accounted for in proprietary funds), and are those through which most governmental functions of the County are financed. The following are the County's governmental fund types:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specific purposes.

Capital Projects Funds – The Capital Projects Funds are used to account for the financial resources used to acquire major capital assets (other than those financed by proprietary funds).

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of resources and for the repayment of general long-term debt principal, interest, and related costs.

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. There are no enterprise funds in Clark County.

Fiduciary Fund Types

Fiduciary Funds – Fiduciary Funds account for assets held in a trustee capacity or as an agent for individuals, private organizations, or other governments. The reporting focus is on net position and changes in net position.

Trust and Agency Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Agency funds are purely custodial in nature.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other revenues are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proprietary and fiduciary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

**E. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES/
NET POSITION**

The following are the County's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include pooled investments and certificates of deposit with original maturities greater than three months.

Receivables

Taxes receivable include accrued amounts for sales taxes and delinquent property taxes. Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

Property taxes are levied in September of each year and become payable on December 20 and June 20 of the following year for real property taxes and December 20 for personal property taxes.

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2019 are classified as revenue unavailable for use.

Capital Assets

The County defines a capital asset as an asset with an initial cost of \$10,000 or more for equipment, \$50,000 or more for land and buildings, \$250,000 for new infrastructure, and an estimated useful life or more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value on the date of acquisition.

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Building, equipment, infrastructure, and other depreciable assets are depreciated using the straight-line method over the following estimated useful lives of 5 to 70 years.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets acquired after September 30, 2004 will be added as acquired or constructed.

Deferred Outflows

In addition to assets, the Statement of Net Position and the fund-based Balance Sheet will display a separate section for deferred outflow of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time. The County currently reports deferred outflows related to total OPEB liability and net pension liability on the Statement of Net Position.

Long-term Obligations

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums and discounts are recognized as expenditures in the current period. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources.

Deferred Inflows

In addition to liabilities, the Statement of Net Position and the fund-based Balance Sheet will display a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. This amount is deferred and recognized as an inflow of resources in the period that amounts are available. The County currently reports revenue unavailable for use as a deferred inflow on the fund-based Balance Sheet and deferred inflows related to the net pension liability on the Statement of Net Position.

Net Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is net position on the government-wide, proprietary fund, and fiduciary fund statements, and fund balance on the governmental fund statements.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable and Spendable Fund Balances

Fund balance is separated into nonspendable and spendable fund balance. The following is a list of nonspendable and spendable fund balance designations for Clark County.

Nonspendable: This designation segregates fund balances that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted: This designation segregates a portion of the fund balance when constraints have been placed on the use of the resources either externally by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: This designation indicates a portion of the fund balance which can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commissioners. It cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action employed to previously commit it.

Assigned: This designation indicates a fund balance that can only be spent for purposes officially delegated by authority (budget) or is constrained by governmental intent, but is not restricted or committed.

Unassigned: This designation indicates a fund balance is not assigned to any specific purpose or is a negative fund balance. The County may use the positive unassigned fund balance for expenditures in subsequent fiscal years.

F. BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and the Idaho Department of Revenue and Taxation prescribe the budget process and procedures for governmental subdivisions. Clark County has satisfied the basic requirements prescribed in the following particulars:

- 1) Formulation of subsequent year budget requirements by internal County officers and personnel.
- 2) Perusal of formulated budgets by the County Commission and its Clerk.
- 3) Presentation of preliminary and final budget requirements in formal news media of the County.
- 4) Open hearings to permit taxpayer input before such budgets are formally adopted.

Subsequent control budgets following adoption are accomplished through a budget-expenditures control system with interim status accounting and reporting made available to officers and employees for management purposes. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The County does not maintain a formal encumbrance accounting system.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2019, unrecorded fund liabilities included \$32,346 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the government-wide statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Position.

H. REVENUES AND EXPENDITURES/EXPENSES

Under the modified accrual basis of accounting, revenues are recognized in governmental funds when "measurable and available." Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Clark County considers property tax revenues to be "available" if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales taxes, are considered to be available if they are collected within 30 days after year-end. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

In proprietary funds and government-wide statements, revenues are recognized when earned.

I. EXPENDITURE/EXPENSE RECOGNITION

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisition and construction are reported as expenditures in the period they are acquired.

In proprietary funds and government-wide statements, expenses are recorded when the related liability is incurred.

Operating expenses for the enterprise fund, if applicable, include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources.

J. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 2019. During 2019, there were no transfers between governmental and business-type activities.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Statements

Interfund transactions for goods and services provided and used are reported as revenues and expenditures/expenses in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

K. PENSIONS

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

L. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Cash and cash equivalents are defined as those financial instruments which have a maturity date of three months or less from the date of acquisition.

Cash deposits and investments of the County as of September 30, 2019, totaled \$4,388,528, of which \$2,739,450 represented demand deposits, cash on hand represented \$600, and \$1,648,478 represented investments. Of the total deposits, \$4,110,383 was allocated to governmental funds.

The deposits and simple investments of the County are not required to be collateralized by Idaho statutes. However, the County does have \$2,295,666 in deposits that are collateralized.

The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by the Idaho Code Section, Title 67, 67-1210.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$2,739,450 and the bank balance was \$2,685,391. Of this amount, \$84,472 was not covered by FDIC, NCUA insurance, or collateralized.

Investments

The fair value of the County's investments at year end was \$1,648,478. Of this amount, \$975,151 was not covered by FDIC, MBIA, and SIPC insurance.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

2. CASH AND INVESTMENTS (Continued)

Investments

At year end, the County had the following investments:

Investment Type	Fair Value	< 1 year	1 – 5 years	> 5 years	Rating	%
CD	\$ 424,082	\$ 111,190	\$ 312,892	\$ -	N/A	25.7%
FFCB	99,588	-	99,588	-	AAA/AA+	6.1%
FHLMC	414,200	-	414,200	-	AAA/AA+	25.1%
FHLB	313,070	114,112	198,958	-	AAA/AA+	19.0%
Res FDG Corp	<u>397,538</u>	<u>-</u>	<u>397,538</u>	<u>-</u>	N/A	<u>24.1%</u>
	\$ <u>1,648,478</u>	\$ <u>225,302</u>	\$ <u>1,423,176</u>	\$ <u>-</u>		<u>100.0%</u>

Clark County has a formal investment policy that limits interest rate risk, credit risk, custodial credit risk on deposits, and the concentration of credit risk.

Interest Rate Risk

Clark County structures their investment portfolio so that the securities mature to meet the cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. They invest operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. The County will not directly invest in securities maturing more than five years from the date of purchase, without first adhering to exception guidelines.

Credit Risk

Clark County minimizes credit risk by limiting the investments to the safest type of securities, diversifying the investment portfolio, and requiring that the securities be in the County's name.

Custodial Credit Risk

The County requires that public deposits be made only in qualified depositories as established by the State of Idaho Code.

Concentration of Credit Risk

With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the County's total investment portfolio can be invested in a single security type or with a single financial institution.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

Fair value accounting guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value guidance also establishes a fair value hierarchy that requires a government to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Based on the inputs used to determine fair value, a three-level hierarchy is used as follows:

- Level 1: fair value is determined using quoted prices (unadjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.
- Level 2: fair value is determined using inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.
- Level 3: fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

The following table represents the County's investments that are measured or disclosed at fair value on a recurring basis. The County does not have any financial assets that are measured at fair value on a non-recurring basis.

	Fair Value Hierarchy			Total
	Level 1	Level 2	Level 3	
Certificates of Deposit	\$ -	\$ 100,429	\$ -	\$ 100,429
Governmental bond funds	<u>1,224,397</u>	<u>-</u>	<u>-</u>	<u>1,224,397</u>
	<u>\$ 1,224,397</u>	<u>\$ 100,429</u>	<u>\$ -</u>	<u>\$ 1,324,826</u>

The government bond funds are valued using quoted market prices. The certificates of deposits are investments in traded certificates of deposit, which are reported in concurrent investments, are based on quoted market prices for identical investments in an inactive market or similar investments in markets that are either active or inactive.

3. ACCOUNTS RECEIVABLE

In prior fiscal years, the County spent \$234,143 from the Payment in Lieu of Taxes Fund to help develop the Eastern Idaho Regional Solid Waste District. The District has agreed to reimburse the County for these expenditures as the District receives funding from an OER grant, GEM grant and proceeds from revenue bonds. As of September 30, 2019, the County had been reimbursed for all but \$70,069 from the District.

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

	Balance 10-01-2018	Additions	Deletions	Balance 09-30-2019
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 81,300	\$ -	\$ -	\$ 81,300
Construction in progress	664,090	179,696	(215,796)	627,990
Total capital assets, not being depreciated	<u>745,390</u>	<u>179,696</u>	<u>(215,796)</u>	<u>709,290</u>
Capital assets, being depreciated				
Buildings and improvements	1,742,642	216,796	-	1,959,438
Machinery and equipment	3,429,991	265,979	-	3,695,970
Infrastructure	256,177	-	-	256,177
Total capital assets, being depreciated	<u>5,428,810</u>	<u>482,775</u>	<u>-</u>	<u>5,911,585</u>
Less accumulated depreciation for				
Buildings and improvements	(722,566)	(52,649)	-	(775,215)
Machinery and equipment	(2,406,400)	(255,128)	-	(2,661,528)
Infrastructure	(19,212)	(6,405)	-	(25,617)
Total accumulated depreciation	<u>(3,148,178)</u>	<u>(314,182)</u>	<u>-</u>	<u>(3,462,360)</u>
Total capital assets, being depreciated, net	<u>2,292,961</u>	<u>167,237</u>	<u>(179,566)</u>	<u>2,449,225</u>
Governmental activity, capital assets, net	<u>\$ 2,824,543</u>	<u>\$ 381,045</u>	<u>\$ (179,566)</u>	<u>\$ 3,158,515</u>

Depreciation expense was charged to current function of the primary government as follows:

<u>Governmental activities</u>	
General government	\$ 28,402
Public safety	104,017
Public works	165,375
Health, welfare and sanitation	2,416
Culture and Recreation	8,672
Conservation and economic development	<u>5,300</u>
Total governmental activities	<u>\$ 314,182</u>

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

5. PENSION PLAN

Plan Description

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

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

Pension Benefits

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

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

Member and Employer Contributions

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

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, 2019, it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The County's contributions were \$115,104 for the year ended June 30, 2019.

Effective for payroll beginning after July 1, 2019, the contribution rates for both employee and employers increased. The employee contribution rate increased to 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate of covered payroll increased to 11.94% for general employees and 12.28% for police and firefighters.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2019**

5. PENSION PLAN (Continued)

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

At September 30, 2019, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County’s proportion of the net pension liability 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, 2019, the County’s proportion was .0299382 percent.

For the year ended September 30, 2019, the County recognized pension expense/(revenue) of \$109,334. At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 31,759	\$ 40,275
Changes in assumptions or other inputs	19,009	-
Net difference between projected and actual earnings on pension plan investments	-	116,420
Changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions	(17,392)	-
County contributions subsequent to the measurement date	<u>29,179</u>	<u>-</u>
Total	\$ <u>62,555</u>	\$ <u>156,695</u>

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of \$29,179 for the year ended September 30, 2019, will be recognized as a reduction of the net pension liability in the subsequent year.

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, 2018, the beginning of the measurement period ended June 30, 2019 is 4.8 years.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2019**

5. PENSION PLAN (Continued)

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

<u>Year ended June 30:</u>	
2020	\$ (12,306)
2021	(52,721)
2022	(25,681)
2023	<u>(15,218)</u>
Total	\$ <u>(105,926)</u>

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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return (net of investment expenses)	7.05%
Cost-of-living adjustments	1.00%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

5. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	3.05%	.08%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation – Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.50%
Portfolio Standard Deviation		12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.13%	3.77%
Assumed Investment Expenses		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.19%
Portfolio Standard Deviation			14.16%

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

5. PENSION PLAN (Continued)

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	\$1,032,175	\$341,736	\$(229,235)

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.

Payables to the pension plan

At September 30, 2019, the County reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2019**

6. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The County’s post-retirement healthcare plan (OPEB) is administered by the Government Employee Retirement Plan (GemPlan). GemPlan provides medical, dental and vision coverage for eligible retirees and eligible dependents. Eligible retirees include employees who are age 55 or older and have completed 20 years of continuous service with Clark County or are an elected official who has completed 5 years of continuous services with Clark County. Early retirees are eligible for coverage until the early retiree is eligible for Medicare. The County has 22 active participants in the plan and 0 retirees and 0 spouses receiving benefits. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* in the year ended September 30, 2019.

Funding Policy and Implicit Rate Subsidy:

The County has not established a fund to supplement the costs for the OPEB obligation. The required contribution is made on a pay-as-you-go basis (PAYGO). There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis creates a Total OPEB Liability on the Statement of Net Position.

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

When a medical plan is self-insured through a third-party administrator of fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees’ premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is call the implicit rat subsidy. Accordingly, the County’s implicit subsidy contributions were \$1,034 for the year ended September 30, 2019.

Net OPEB Liability for the County

The components of the net OPEB liability for the County at year end are as follows:

Total OPEB liability	\$ 36,716
OPEB plan fiduciary net position	<u> -</u>
Net OPEB liability	<u>\$ 36,716</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	Total OPEB Liability
Total OPEB liability - beginning of year	\$ 32,546
Change for the year:	
Service cost	3,462
Interest cost	1,251
Benefit payments	<u>(543)</u>
Net change in total OPEB liability	<u>4,170</u>
Total OPEB liability – end of year	\$ <u><u>36,716</u></u>

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

For the year ended September 30, 2019, the County recognized OPEB expense of \$4,713. At September 30, 2019, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
County implicit subsidy contributions subsequent to the measurement date	\$ <u>771</u>
Total	\$ <u><u>771</u></u>

County contributions subsequent to the measurement date of \$771 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:

09/30/2020	\$ -
09/30/2021	-
09/30/2022	-
09/30/2023	-
09/30/2024	<u>-</u>
Total	\$ <u><u>-</u></u>

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2017 which was also the measurement date. The following actuarial assumptions applied to all periods included in the measurement:

Actuarial cost method	Entry age, level percentage of pay
Inflation	2.50%
Salary increases	3.00%
Medical trend rate	6.50% as of October 1, 2017 decreasing to 5.00% over six years
Mortality	RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-year municipal bond yield of 3.50%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

	1% decrease (2.50%)	Discount rate (3.50%)	1% increase (4.50%)
Total OPEB liability	\$ 41,360	\$ 36,716	\$ 32,532

The following represents the total OPEB liability of the County as of September 30, 2019, as well as what the County's total OPEB liability would be if it were calculated using healthcare trend rates one percentage point lower (5.50% decreasing to 4.00% over six years) or one percentage point higher (7.50% decreasing to 6.00% over six years) than the current healthcare trend rate:

	1% decrease (5.50% decreasing to 4.00%)	Discount rate (6.50% decreasing to 5.00%)	1% increase (7.50% decreasing to 6.00%)
Total OPEB liability	\$ 30,536	\$ 36,716	\$ 44,396

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

7. DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed annuity contracts administered by PEBSCO Deferred Compensation Plan Administrator.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

8. LITIGATION AND CONTINGENT LIABILITIES

There are no claims against the County at September 30, 2019 that would expose the County beyond amounts covered by insurance.

9. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

At September 30, 2019, the County did not have any capital leases.

During the year ending September 30, 2019, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10-01-2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-2019</u>	<u>Amounts</u> <u>due within</u> <u>one year</u>
Compensated absences	\$ 35,022	\$ -	\$ 2,676	\$ 32,346	\$ 25,876
Total OPEB liability	32,546	4,170	-	36,716	-
Net pension liability	448,270	-	106,534	341,736	-
Total governmental activities	\$ 515,838	\$ 4,170	\$ 109,210	\$ 410,798	\$ 25,876

Debt Service Requirements:

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. There was no debt at September 30, 2019.

Compensated absences typically have been liquidated in the general and other governmental funds.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

10. RELATED PARTY TRANSACTIONS

The County has not been directly involved in related party transactions that would violate the Idaho Code or Federal Regulations.

11. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

There are no known violations of direct finance-related legal and contractual provisions.

12. RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers.

13. EXPENDITURE BUDGET VIOLATIONS

There were no expenditure budget violations during the 2019 fiscal year.

14. NEGATIVE CASH BALANCES, DEFICITS AND INTERFUND TRANSACTIONS

As of September 30, 2019, the following funds had a negative cash balance:

Ambulance	\$	10,192
Juvenile Justice	\$	2,267
Community Center	\$	4,257
Sheriff's Dispatch E911	\$	846

The following funds had deficit fund balances as of September 30, 2019:

Ambulance		13,306
County/City Building		91
Juvenile Justice	\$	1,809
Community Center	\$	4,257
Sheriff's Dispatch E911	\$	846

There were no interfund account balances at September 30, 2019.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2019**

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2019, consisted of the following:

<u>Transfer from:</u>	Payment in Lieu of
<u>Transfer to:</u>	<u>Taxes</u>
General	\$ 101,300
District Court	1,954
Indigent & Charity	517
Economic Development	12,008
County/City Building	7,300
Revaluation	8,802
Juvenile Justice	9,800
Cloud Seeding	5,000
Land Use Plan	2,970
Soil Conservation Dist.	<u>7,500</u>
 Total	 <u>\$ 157,151</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the various funds to finance programs accounted for in other funds in accordance with budgetary authorizations

16. SUBSEQUENT EVENTS

Subsequent events have been considered through the date of this report. There are no known subsequent events that will have a material impact on the operation of the County.

17. JOINT VENTURE/JOINTLY GOVERNED ORGANIZATION

During the 2009 – 2010 fiscal year, the County signed a memorandum of agreement with City of Dubois and High Plains Propane LLC for development of Centennial Energy Park. Each party agreed to contribute up to \$75,000 in cash for the land, infrastructure construction costs, project design, construction and project closeout. In addition, the County and City are to maintain and service the public infrastructure in the Energy Park. Each party has agreed to sell the Centennial Energy Park lots, with the proceeds from the sales reimbursing the partners equally for contributions including cash and in-kind work, less any land in the park any partner utilizes for themselves. After all reimbursements have been met, any remaining funds will be split equally between the partners. The County and City will utilize their share of the remaining funds for agreed upon economic development and community purposes. Financial statements for the Joint Venture are not available.

Clark County, along with three other counties, created the Eastern Idaho Regional Solid Waste District, a separate government entity. One commissioner from each county serves on the board. The District will repay the County through grants they receive and a revenue bond. None of the counties will be responsible for any debt or financial claims against the District.

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU
For the year ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	156,000	156,000	326,495
Charges for services	-	-	-
Investment earnings	2,000	2,000	2,729
Miscellaneous	-	-	29,032
TOTAL REVENUES	158,000	158,000	358,256
EXPENDITURES			
Current:			
General government	356,804	356,804	248,939
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	356,804	356,804	248,939
Excess (deficiency) of revenues over expenditures	(198,804)	(198,804)	109,317
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(157,151)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(157,151)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(198,804)	(198,804)	(47,834)
Fund Balances, Oct. 1, 2018	421,551	421,551	421,551
FUND BALANCES, SEPT. 30, 2019	\$ 222,747	\$ 222,747	\$ 373,717

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ -	\$ -
-	-
-	-
-	326,495
-	-
4,226	6,955
<u>(13,956)</u>	<u>15,076</u>
<u>(9,730)</u>	<u>348,526</u>
(195,490)	53,449
-	-
-	-
-	-
-	-
-	-
-	-
-	-
195,465	195,465
<u>(25)</u>	<u>248,914</u>
(9,705)	99,612
-	-
-	-
-	<u>(157,151)</u>
-	<u>(157,151)</u>
-	-
(9,705)	(57,539)
-	421,551
<u>(9,705)</u>	<u>364,012</u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	1,619,600	1,619,600	1,567,729
Charges for services	9,000	9,000	15,163
Investment earnings	-	-	-
Miscellaneous	139,875	139,875	136,348
TOTAL REVENUES	1,768,475	1,768,475	1,719,240
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,680,173	1,680,173	1,154,163
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	2,053,640	2,053,640	273,442
TOTAL EXPENDITURES	3,733,813	3,733,813	1,427,605
Excess (deficiency) of revenues over expenditures	(1,965,338)	(1,965,338)	291,635
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	500	500	-
Net change in fund balances	(1,964,838)	(1,964,838)	291,635
Fund Balances, Oct. 1, 2018	2,238,803	2,238,803	2,238,803
FUND BALANCES, SEPT. 30, 2019	\$ 273,965	\$ 273,965	\$ 2,530,438

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	12,502		1,580,231
	-		15,163
	-		-
	<u>53,424</u>		<u>189,772</u>
	<u>65,926</u>		<u>1,785,166</u>
	-		-
	-		-
	73,975		1,228,138
	-		-
	-		-
	-		-
	-		-
	<u>(93,746)</u>		<u>179,696</u>
	<u>(19,771)</u>		<u>1,407,834</u>
	85,697		377,332
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>85,697</u>		<u>377,332</u>
	-		<u>2,238,803</u>
\$	<u><u>85,697</u></u>	\$	<u><u>2,616,135</u></u>

**CLARK COUNTY - STATE OF IDAHO
 BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
 FOREST APPORTIONMENT
 For the year ended September 30, 2019**

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	(16,342)
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	(16,342)
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	420,640	420,640	438,492
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	420,640	420,640	438,492
Excess (deficiency) of revenues over expenditures	(420,640)	(420,640)	(454,834)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(420,640)	(420,640)	(454,834)
Fund Balances, Oct. 1, 2018	425,934	425,934	425,934
FUND BALANCES, SEPT. 30, 2019	\$ 5,294	\$ 5,294	\$ (28,900)

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	-		(16,342)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	62,363		500,855
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	62,363		500,855
	(62,363)		(517,197)
	-		-
	-		-
	-		-
	-		-
	-		-
	(62,363)		(517,197)
	-		425,934
\$	<u>(62,363)</u>	\$	<u>(91,263)</u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
REVENUE SHARING
For the year ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ (6)
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	40,000	40,000	60,145
Charges for services	-	-	-
Investment earnings	2,000	2,000	5,674
Miscellaneous	-	-	-
TOTAL REVENUES	42,000	42,000	65,813
EXPENDITURES			
Current:			
General government	665,677	665,677	1,000
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	665,677	665,677	1,000
Excess (deficiency) of revenues over expenditures	(623,677)	(623,677)	64,813
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(623,677)	(623,677)	64,813
Fund Balances, Oct. 1, 2018	676,235	676,235	676,235
FUND BALANCES, SEPT. 30, 2019	\$ 52,558	\$ 52,558	\$ 741,048

<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>	
\$	-	\$	(6)
	-		-
	-		-
	160		60,305
	-		-
	6,297		11,971
	-		-
	<u>6,457</u>		<u>72,270</u>
	-		1,000
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>-</u>		<u>1,000</u>
	6,457		71,270
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>6,457</u>		<u>71,270</u>
	-		676,235
\$	<u><u>6,457</u></u>	\$	<u><u>747,505</u></u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU
For the year ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	156,000	156,000	326,495
Charges for services	-	-	-
Investment earnings	2,000	2,000	2,729
Miscellaneous	-	-	29,032
TOTAL REVENUES	<u>158,000</u>	<u>158,000</u>	<u>358,256</u>
EXPENDITURES			
Current:			
General government	356,804	356,804	248,939
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>356,804</u>	<u>356,804</u>	<u>248,939</u>
Excess (deficiency) of revenues over expenditures	(198,804)	(198,804)	109,317
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(157,151)
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>(157,151)</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(198,804)	(198,804)	(47,834)
Fund Balances, Oct. 1, 2018	421,551	421,551	421,551
FUND BALANCES, SEPT. 30, 2019	<u>\$ 222,747</u>	<u>\$ 222,747</u>	<u>\$ 373,717</u>

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ -	\$ -
-	-
-	-
-	326,495
-	-
4,226	6,955
<u>(13,956)</u>	<u>15,076</u>
<u>(9,730)</u>	<u>348,526</u>
(195,490)	53,449
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>195,465</u>	<u>195,465</u>
<u>(25)</u>	<u>248,914</u>
(9,705)	99,612
-	-
-	-
-	<u>(157,151)</u>
<u>-</u>	<u>(157,151)</u>
-	-
(9,705)	(57,539)
-	421,551
<u>-</u>	<u>421,551</u>
\$ <u><u>(9,705)</u></u>	\$ <u><u>364,012</u></u>

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2019

1. The legally adopted budget for Clark County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.
2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.
3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased at year-end with a partial payment budgeted in the current year and an account payable booked to reflect the final payment in the subsequent year’s budget.
4. Capital outlays that do not meet the capitalization policy levels are reclassified out of capital outlay and into another expenditure.

**CLARK COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN
Last 10 Fiscal Years***

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.0299382%	0.0303908%	0.0290050%	0.0311530%	0.0306546%
Employer's proportionate share of the net pension liability	\$ 341,736	\$ 448,270	\$ 455,909	\$ 631,519	\$ 408,060
Employer's covered employee payroll	\$ 1,012,372	\$ 973,381	\$ 895,688	\$ 906,090	\$ 866,421
Employer's proportional share of the net pension liability as a percentage of its covered payroll	33.76%	46.05%	50.90%	69.70%	47.10%
Plan fiduciary net position as a percentage of the total pension liability	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 trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of June 30.

**CLARK COUNTY - STATE OF IDAHO
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 PERSI - BASE PLAN
 Last 10 Fiscal Years***

PERSI BASE PLAN					
<u>Fiscal Year</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a % of Covered Payroll</u>
2015	\$ 97,405	\$ 97,405	-	\$ 858,579	11.34%
2016	\$ 102,330	\$ 102,330	-	\$ 899,559	11.38%
2017	\$ 103,829	\$ 103,829	-	\$ 912,851	11.37%
2018	\$ 112,849	\$ 112,849	-	\$ 992,245	11.37%
2019	\$ 115,918	\$ 115,918	-	\$ 1,010,529	11.47%

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

Data reported is measured as of September 30.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 PERSI – BASE PLAN
 For the Year Ended September 30, 2019**

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the employer’s contributions are calculated as of June 30, 2019. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	10.6 years
Asset valuation method	Market value
 <u>Actuarial assumptions:</u>	
Investment Rate of Return *	7.00%
Projected salary increases	3.75%
Includes salary inflation	3.75%
Postretirement benefit increase	1.00%
Implied price inflation rate	3.00%
Discount Rate – Actuarial Accrued Liability	7.05%

* net of all expenses

**CLARK COUNTY - STATE OF IDAHO
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST-EMPLOYMENT BENEFIT PLAN
Last 10 Fiscal Years***

<u>Fiscal Year</u>	<u>2019</u>
Total OPEB liability	
Service cost	\$ 3,462
Interest cost	1,251
Benefit payments	<u>(543)</u>
Net change in total OPEB liability	4,170
Total OPEB liability - Beginning of year	<u>32,546</u>
Total OPEB liability - End of year	<u>\$ 36,716</u>
Plan fiduciary net position - Beginning of year	<u>-</u>
Plan fiduciary net position - End of year	<u>-</u>
County's net OPEB liability - Ending	\$ 36,716
Plan fiduciary net position as a percentage of total OPEB liability	0%
Covered employee payroll	\$ 865,623
Total OPEB liability as a percentage of covered employee payroll	4%

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB

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

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

SUPPLEMENTARY INFORMATION

CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019

	<u>AMBULANCE</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS			
Cash - County Treasurer	\$ -	\$ 90,628	\$ 5,878
Other receivables	16,055	-	-
Taxes receivable	168	299	77
Prepaid expenses	365	65	15
	<u>16,588</u>	<u>90,992</u>	<u>5,970</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>16,588</u>	\$ <u>90,992</u>	\$ <u>5,970</u>
LIABILITIES			
Negative cash	\$ 10,192	\$ -	\$ -
Warrants payable	3,481	3,246	135
Other payables	-	-	-
	<u>13,673</u>	<u>3,246</u>	<u>135</u>
DEFERRED INFLOWS			
	<u>16,221</u>	<u>294</u>	<u>76</u>
FUND BALANCES			
Nonspendable	365	65	15
Restricted	-	-	-
Assigned	-	87,387	5,744
Unassigned	(13,671)	-	-
	<u>(13,306)</u>	<u>87,452</u>	<u>5,759</u>
TOTAL FUND BALANCES	<u>(13,306)</u>	<u>87,452</u>	<u>5,759</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ <u>16,588</u>	\$ <u>90,992</u>	\$ <u>5,970</u>

<u>JUSTICE</u>	<u>HEALTH DISTRICT</u>	<u>INDIGENT & CHARITY</u>	<u>JUNIOR COLLEGE TUITION</u>	<u>ECONOMIC DEVELOPMENT</u>
\$ 53,811	\$ 5,588	\$ 150,466	\$ 3,313	\$ 8,158
-	-	-	-	-
1,568	72	46	-	-
384	-	-	-	-
<u>55,763</u>	<u>5,660</u>	<u>150,512</u>	<u>3,313</u>	<u>8,158</u>
-	-	-	-	-
<u>\$ 55,763</u>	<u>\$ 5,660</u>	<u>\$ 150,512</u>	<u>\$ 3,313</u>	<u>\$ 8,158</u>
\$ -	\$ -	\$ -	\$ -	\$ -
11,509	84	110	-	368
-	-	-	-	-
<u>11,509</u>	<u>84</u>	<u>110</u>	<u>-</u>	<u>368</u>
<u>1,552</u>	<u>73</u>	<u>46</u>	<u>-</u>	<u>-</u>
384	-	-	-	-
-	-	-	-	-
42,318	5,503	150,356	3,313	7,790
-	-	-	-	-
<u>42,702</u>	<u>5,503</u>	<u>150,356</u>	<u>3,313</u>	<u>7,790</u>
<u>\$ 55,763</u>	<u>\$ 5,660</u>	<u>\$ 150,512</u>	<u>\$ 3,313</u>	<u>\$ 8,158</u>

CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019

	<u>COUNTY/CITY BUILDING</u>	<u>REVALUATION</u>	<u>SOLID WASTE</u>
ASSETS			
Cash - County Treasurer	\$ 502	\$ 15,214	\$ 22,078
Other receivables	-	-	-
Taxes receivable	-	139	94
Prepaid expenses	-	-	250
	<u>502</u>	<u>15,353</u>	<u>22,422</u>
TOTAL ASSETS			
	<u>502</u>	<u>15,353</u>	<u>22,422</u>
DEFERRED OUTFLOWS			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS			
	<u>\$ 502</u>	<u>\$ 15,353</u>	<u>\$ 22,422</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	593	6,300	1,149
Other payables	-	-	-
	<u>593</u>	<u>6,300</u>	<u>1,149</u>
TOTAL LIABILITIES			
	<u>593</u>	<u>6,300</u>	<u>1,149</u>
DEFERRED INFLOWS			
	-	139	94
FUND BALANCES			
Nonspendable	-	-	250
Restricted	-	-	-
Assigned	-	8,914	20,929
Unassigned	(91)	-	-
	<u>(91)</u>	<u>8,914</u>	<u>21,179</u>
TOTAL FUND BALANCES			
	<u>(91)</u>	<u>8,914</u>	<u>21,179</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
	<u>\$ 502</u>	<u>\$ 15,353</u>	<u>\$ 22,422</u>

<u>TORT LIABILITY</u>	<u>WEEDS</u>	<u>JUVENILE JUSTICE</u>	<u>HIGHWAY SPECIAL</u>	<u>CLOUD SEEDING</u>
\$ 6,331	\$ 65,193	\$ -	\$ -	\$ -
-	-	458	-	-
131	350	-	-	-
-	634	-	-	-
<u>6,462</u>	<u>66,177</u>	<u>458</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,462</u>	<u>\$ 66,177</u>	<u>\$ 458</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 2,267	\$ -	\$ -
-	4,896	-	-	-
-	-	-	-	-
<u>-</u>	<u>4,896</u>	<u>2,267</u>	<u>-</u>	<u>-</u>
<u>131</u>	<u>347</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	634	-	-	-
-	-	-	-	-
6,331	60,300	-	-	-
-	-	(1,809)	-	-
<u>6,331</u>	<u>60,934</u>	<u>(1,809)</u>	<u>-</u>	<u>-</u>
<u>\$ 6,462</u>	<u>\$ 66,177</u>	<u>\$ 458</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019**

	<u>LAND USE PLAN</u>	<u>911 SYSTEM</u>	<u>PLANNING AND ZONING</u>
ASSETS			
Cash - County Treasurer	\$ 5,321	\$ 38,423	\$ 2,409
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	<u>5,321</u>	<u>38,423</u>	<u>2,409</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 5,321</u>	<u>\$ 38,423</u>	<u>\$ 2,409</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	142	1,391	-
Other payables	-	-	-
TOTAL LIABILITIES	<u>142</u>	<u>1,391</u>	<u>-</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	5,179	37,032	2,409
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>5,179</u>	<u>37,032</u>	<u>2,409</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 5,321</u>	<u>\$ 38,423</u>	<u>\$ 2,409</u>

<u>SOIL CONSERVATION DISTRICT</u>	<u>DISASTER EMERGENCY</u>	<u>ELECTION CONSOLIDATION</u>	<u>GRANTS</u>	<u>INTERLOCK MONITORING</u>
\$ -	\$ 10,915	\$ 54,771	\$ 8,038	\$ 2,471
-	-	12,818	-	-
-	-	-	-	-
-	-	-	-	-
-	10,915	67,589	8,038	2,471
-	-	-	-	-
<u>\$ -</u>	<u>\$ 10,915</u>	<u>\$ 67,589</u>	<u>\$ 8,038</u>	<u>\$ 2,471</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	1,110	2,122	-	-
-	-	-	-	-
-	1,110	2,122	-	-
-	-	-	-	-
-	-	-	-	-
-	9,805	65,467	8,038	2,471
-	-	-	-	-
-	9,805	65,467	8,038	2,471
<u>\$ -</u>	<u>\$ 10,915</u>	<u>\$ 67,589</u>	<u>\$ 8,038</u>	<u>\$ 2,471</u>

CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019

	<u>SHERIFF'S DISPATCH E911</u>	<u>WEED REVOLVING</u>	<u>COOPERATIVE WEED MNGMT</u>
ASSETS			
Cash - County Treasurer	\$ -	\$ 140,135	\$ 22,043
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	<u>-</u>	<u>140,135</u>	<u>22,043</u>
DEFERRED OUTFLOWS			
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ -</u>	<u>\$ 140,135</u>	<u>\$ 22,043</u>
LIABILITIES			
Negative cash	\$ 846	\$ -	\$ -
Warrants payable	-	5,440	-
Other payables	-	-	-
TOTAL LIABILITIES	<u>846</u>	<u>5,440</u>	<u>-</u>
DEFERRED INFLOWS			
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	134,695	22,043
Unassigned	(846)	-	-
TOTAL FUND BALANCES	<u>(846)</u>	<u>134,695</u>	<u>22,043</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ -</u>	<u>\$ 140,135</u>	<u>\$ 22,043</u>

<u>AMBULANCE DONATIONS</u>	<u>FOREST FUNDS TITLE III</u>	<u>TAYLOR GRAZING</u>	<u>COMMUNITY CENTER</u>	<u>TOTALS</u>
\$ 147	\$ 164	\$ 1,275	\$ -	\$ 713,272
-	-	-	-	29,331
-	-	-	-	2,944
-	-	-	-	1,713
<u>147</u>	<u>164</u>	<u>1,275</u>	<u>-</u>	<u>747,260</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 147</u>	<u>\$ 164</u>	<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 747,260</u>
\$ -	\$ -	\$ -	\$ 4,257	\$ 17,562
-	-	18	-	42,094
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>18</u>	<u>4,257</u>	<u>59,656</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,973</u>
-	-	-	-	1,713
-	-	-	-	-
147	164	1,257	-	687,592
-	-	-	(4,257)	(20,674)
<u>147</u>	<u>164</u>	<u>1,257</u>	<u>(4,257)</u>	<u>668,631</u>
<u>\$ 147</u>	<u>\$ 164</u>	<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 747,260</u>

THIS PAGE INTENTIONALLY LEFT BLANK

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2019

	<u>AMBULANCE</u>	<u>DISTRICT COURT</u>
REVENUES		
Taxes	\$ 26,142	\$ 50,799
Fees and fines	-	53,500
Licenses and permits	581	-
Intergovernmental revenues	6	79
Charges for services	9,237	15,088
Investment interest	-	-
Misc. and contributions	715	339
	<hr/>	<hr/>
TOTAL REVENUES	36,681	119,805
EXPENDITURES		
General government	-	-
Public safety	45,578	66,876
Public works	-	-
Health, welfare and sanitation	-	-
Parks and recreation	-	-
Education	-	-
Conservation/economic development	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	30,147	-
	<hr/>	<hr/>
TOTAL EXPENDITURES	75,725	66,876
Excess (deficiency) of revenues over expenditures	(39,044)	52,929
OTHER FINANCIAL SOURCES (USES)		
Other sources	-	-
Statutory transfers in	-	1,954
Statutory transfers out	-	-
	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	1,954
SPECIAL ITEM		
Proceeds from sale of capital assets	-	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures and other uses	(39,044)	54,883
Fund Balances, October 1, 2018	25,738	32,569
	<hr/>	<hr/>
FUND BALANCES, September 30, 2019	\$ (13,306)	\$ 87,452

**CLARK COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2019**

	<u>COUNTY FAIR</u>	<u>JUSTICE</u>	<u>HEALTH DISTRICT</u>
REVENUES			
Taxes	\$ 12,705	\$ 229,659	\$ 10,614
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	3	(65)	(4)
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	1,050	-	-
TOTAL REVENUES	<u>13,758</u>	<u>229,594</u>	<u>10,610</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	204,383	-
Public works	-	-	-
Health, welfare and sanitation	-	-	9,051
Parks and recreation	11,807	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>11,807</u>	<u>204,383</u>	<u>9,051</u>
Excess (deficiency) of revenues over expenditures	1,951	25,211	1,559
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	1,951	25,211	1,559
Fund Balances, October 1, 2018	<u>3,808</u>	<u>17,491</u>	<u>3,944</u>
FUND BALANCES, September 30, 2019	<u>\$ 5,759</u>	<u>\$ 42,702</u>	<u>\$ 5,503</u>

<u>INDIGENT & CHARITY</u>	<u>JUNIOR COLLEGE TUITION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>COUNTY/ CITY BUILDING</u>
\$ 10,950	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
25,010	-	1,750	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>35,960</u>	<u>-</u>	<u>1,750</u>	<u>-</u>
-	-	-	8,632
-	-	-	-
-	-	-	-
16,420	-	-	-
-	2,150	-	-
-	-	14,471	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>16,420</u>	<u>2,150</u>	<u>14,471</u>	<u>8,632</u>
19,540	(2,150)	(12,721)	(8,632)
-	-	-	-
517	-	12,008	7,300
-	-	-	-
<u>517</u>	<u>-</u>	<u>12,008</u>	<u>7,300</u>
-	-	-	-
20,057	(2,150)	(713)	(1,332)
<u>130,299</u>	<u>5,463</u>	<u>8,503</u>	<u>1,241</u>
<u>\$ 150,356</u>	<u>\$ 3,313</u>	<u>\$ 7,790</u>	<u>\$ (91)</u>

**CLARK COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2019**

	<u>REVALUATION</u>	<u>SOLID WASTE</u>	<u>TORT LIABILITY</u>
REVENUES			
Taxes	\$ 8,582	\$ 8,938	\$ 16,324
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	(62)	(20)	(16)
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	6,955	-
	<u>8,520</u>	<u>15,873</u>	<u>16,308</u>
EXPENDITURES			
General government	31,277	-	22,321
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	27,085	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	<u>31,277</u>	<u>27,085</u>	<u>22,321</u>
Excess (deficiency) of revenues over expenditures	(22,757)	(11,212)	(6,013)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	8,802	-	-
Statutory transfers out	-	-	-
	<u>8,802</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>8,802</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(13,955)	(11,212)	(6,013)
Fund Balances, October 1, 2018	<u>22,869</u>	<u>32,391</u>	<u>12,344</u>
FUND BALANCES, September 30, 2019	<u>\$ 8,914</u>	<u>\$ 21,179</u>	<u>\$ 6,331</u>

<u>WEEDS</u>	<u>JUVENILE JUSTICE</u>	<u>HIGHWAY SPECIAL</u>	<u>CLOUD SEEDING</u>	<u>LAND USE PLAN</u>
\$ 54,859	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
11	14,122	-	-	-
18,889	-	-	-	-
534	-	-	-	-
3,128	513	-	-	5,615
<u>77,421</u>	<u>14,635</u>	<u>-</u>	<u>-</u>	<u>5,615</u>
-	-	-	5,000	-
-	26,692	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
74,748	-	-	-	8,691
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>74,748</u>	<u>26,692</u>	<u>-</u>	<u>5,000</u>	<u>8,691</u>
2,673	(12,057)	-	(5,000)	(3,076)
-	-	-	-	-
-	9,800	-	5,000	2,970
-	-	-	-	-
<u>-</u>	<u>9,800</u>	<u>-</u>	<u>5,000</u>	<u>2,970</u>
-	-	-	-	-
2,673	(2,257)	-	-	(106)
<u>58,261</u>	<u>448</u>	<u>-</u>	<u>-</u>	<u>5,285</u>
<u>\$ 60,934</u>	<u>\$ (1,809)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,179</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2019

	<u>911 SYSTEM</u>	<u>PLANNING AND ZONING</u>	<u>SOIL CONSERVATION DISTRICT</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	7,323	-	-
Charges for services	10,698	-	-
Investment interest	1,634	-	-
Misc. and contributions	12,921	-	-
	<u>32,576</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
General government	-	-	-
Public safety	30,396	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	7,500
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	<u>30,396</u>	<u>-</u>	<u>7,500</u>
Excess (deficiency) of revenues over expenditures	2,180	-	(7,500)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	7,500
Statutory transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>7,500</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	2,180	-	-
Fund Balances, October 1, 2018	<u>34,852</u>	<u>2,409</u>	<u>-</u>
FUND BALANCES, September 30, 2019	<u>\$ 37,032</u>	<u>\$ 2,409</u>	<u>\$ -</u>

<u>DISASTER/ EMERGENCY</u>	<u>ELECTION CONSOLID.</u>	<u>GRANTS</u>	<u>INTERLOCK MONITORING</u>	<u>SHERIFF'S DISPATCH E911</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	51,272	-	-	-
-	-	-	-	-
-	-	-	-	-
264	-	-	75	-
<u>264</u>	<u>51,272</u>	<u>-</u>	<u>75</u>	<u>-</u>
-	60,108	-	-	-
4,824	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,824</u>	<u>60,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,560)	(8,836)	-	75	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,560)	(8,836)	-	75	-
<u>14,365</u>	<u>74,303</u>	<u>8,038</u>	<u>2,396</u>	<u>(846)</u>
<u>\$ 9,805</u>	<u>\$ 65,467</u>	<u>\$ 8,038</u>	<u>\$ 2,471</u>	<u>\$ (846)</u>

**CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2019**

	<u>WEED REVOLVING</u>	<u>COOP. WEED MNGMT</u>	<u>AMBULANCE DONATIONS</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	54,810	-
Charges for services	10,511	-	-
Investment interest	-	-	-
Misc. and contributions	301	-	-
	<u>10,812</u>	<u>54,810</u>	<u>-</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	15,437	59,431	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	<u>15,437</u>	<u>59,431</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,625)	(4,621)	-
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(4,625)	(4,621)	-
Fund Balances, October 1, 2018	<u>139,320</u>	<u>26,664</u>	<u>147</u>
FUND BALANCES, September 30, 2019	<u>\$ 134,695</u>	<u>\$ 22,043</u>	<u>\$ 147</u>

<u>FOREST FUNDS TITLE III</u>	<u>TAYLOR GRAZING</u>	<u>COMMUNITY CENTER</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ 429,572
-	-	-	53,500
-	-	-	581
-	7,108	8,000	169,327
-	-	-	64,423
35	-	-	2,203
-	-	-	31,876
<u>35</u>	<u>7,108</u>	<u>8,000</u>	<u>751,482</u>
-	-	-	127,338
-	-	-	378,749
-	-	-	-
-	-	-	52,556
-	-	-	11,807
-	-	-	2,150
-	6,912	-	187,190
-	-	-	-
-	-	-	-
-	-	1,000	31,147
-	<u>6,912</u>	<u>1,000</u>	<u>790,937</u>
35	196	7,000	(39,455)
-	-	-	-
-	-	-	55,851
-	-	-	-
-	-	-	55,851
-	-	-	-
35	196	7,000	16,396
<u>129</u>	<u>1,061</u>	<u>(11,257)</u>	<u>652,235</u>
\$ <u>164</u>	\$ <u>1,257</u>	\$ <u>(4,257)</u>	\$ <u>668,631</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2019

	<u>AUDITOR TRUST</u>	<u>COURT FACILITY TRUST</u>	<u>DISTRICT COURT TRUST</u>
ASSETS			
Cash - County Treasurer	\$ 17,786	\$ 1,270	\$ 34,516
Receivables	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>17,786</u>	<u>1,270</u>	<u>34,516</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 17,786</u>	<u>\$ 1,270</u>	<u>\$ 34,516</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	<u>15,563</u>	<u>-</u>	<u>10,326</u>
TOTAL LIABILITIES	<u>15,563</u>	<u>-</u>	<u>10,326</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Unreserved fund balances	<u>2,223</u>	<u>1,270</u>	<u>24,190</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 17,786</u>	<u>\$ 1,270</u>	<u>\$ 34,516</u>

<u>YOUTH PLATE TRUST</u>	<u>MEDICAL INSURANCE TRUST</u>	<u>SHERIFF'S VEHICLE TRUST</u>	<u>SHERIFF'S COMMISSARY TRUST</u>	<u>TAX TRUST</u>
\$ 15	\$ 6	\$ -	\$ 278	\$ 1,892
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15	6	-	278	1,892
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 1,892</u>
\$ -	\$ -	\$ 544	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>186</u>	<u>-</u>	<u>36</u>
-	-	730	-	36
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15	6	(730)	278	1,856
<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 1,892</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2019

	<u>CLOUD SEEDING TRUST</u>	<u>WATER DISTRICTS</u>	<u>INDIGENT TRUST</u>
ASSETS			
Cash - County Treasurer	\$ 6,293	\$ 111,996	\$ 9,413
Receivables	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>6,293</u>	<u>111,996</u>	<u>9,413</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 6,293</u>	<u>\$ 111,996</u>	<u>\$ 9,413</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	<u>605</u>	<u>7,071</u>	<u>-</u>
TOTAL LIABILITIES	<u>605</u>	<u>7,071</u>	<u>-</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Unreserved fund balances	<u>5,688</u>	<u>104,925</u>	<u>9,413</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 6,293</u>	<u>\$ 111,996</u>	<u>\$ 9,413</u>

PUBLIC ADMINISTRATION TRUST		TOTALS
\$	-	\$ 183,465
	-	-
	-	183,465
	-	-
\$	-	\$ 183,465
\$	-	\$ 544
	-	33,787
	-	34,331
	-	-
	-	149,134
\$	-	\$ 183,465

THIS PAGE INTENTIONALLY LEFT BLANK

**CLARK COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 For the Year Ended September 30, 2019**

	<u>AUDITOR TRUST</u>	<u>COURT FACILITIES TRUST</u>	<u>DISTRICT COURT TRUST</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	342,023	-	142,675
	<u>342,023</u>	<u>-</u>	<u>142,675</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	342,068	-	168,046
	<u>342,068</u>	<u>-</u>	<u>168,046</u>
Excess (deficiency) of revenues over expenditures	(45)	-	(25,371)
OTHER FINANCIAL SOURCES (USES)			
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(45)	-	(25,371)
Fund Balances, Oct. 1, 2018	<u>2,268</u>	<u>1,270</u>	<u>49,561</u>
FUND BALANCES, Sept. 30, 2019	<u><u>\$ 2,223</u></u>	<u><u>\$ 1,270</u></u>	<u><u>\$ 24,190</u></u>

CLARK COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2019

	<u>YOUTH PLATE TRUST</u>	<u>MEDICAL INSURANCE TRUST</u>	<u>SHERIFF'S VEHICLE TRUST</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	1,111
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	5,431
	<u>-</u>	<u>-</u>	<u>6,542</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation and economic develop.	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Trust remittance	-	-	5,442
	<u>-</u>	<u>-</u>	<u>5,442</u>
Excess (deficiency) of revenues over expenditures	-	-	1,100
OTHER FINANCIAL SOURCES (USES)			
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	-	1,100
Fund Balances, Oct. 1, 2018	<u>15</u>	<u>6</u>	<u>(1,830)</u>
FUND BALANCES, Sept. 30, 2019	<u><u>\$ 15</u></u>	<u><u>\$ 6</u></u>	<u><u>\$ (730)</u></u>

<u>SHERIFF'S COMMISSARY TRUST</u>	<u>TAX TRUST</u>	<u>CLOUD SEEDING TRUST</u>	<u>WATER DISTRICTS</u>	<u>INDIGENT TRUST</u>
\$ -	\$ 2,008	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	96,259	173,415	-
-	-	-	-	-
-	-	-	-	-
593	-	-	-	2,945
<u>593</u>	<u>2,008</u>	<u>96,259</u>	<u>173,415</u>	<u>2,945</u>
-	2,146	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	182,737	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,020	-	91,910	-	-
<u>1,020</u>	<u>2,146</u>	<u>91,910</u>	<u>182,737</u>	<u>-</u>
(427)	(138)	4,349	(9,322)	2,945
-	-	-	-	-
-	-	-	-	-
(427)	(138)	4,349	(9,322)	2,945
705	1,994	1,339	114,247	6,468
<u>278</u>	<u>1,856</u>	<u>5,688</u>	<u>104,925</u>	<u>9,413</u>

**CLARK COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 For the Year Ended September 30, 2019**

	<u>PUBLIC ADMINISTRATOR TRUST</u>	<u>TOTALS</u>
REVENUES		
Taxes	\$ -	\$ 2,008
Licenses and permits	-	1,111
Intergovernmental revenues	-	-
Charges for services	-	269,674
Fines and forfeitures	-	-
Investment interest	-	-
Misc. and contributions	-	493,667
	<u>-</u>	<u>766,460</u>
EXPENDITURES		
General government	-	2,146
Public safety	-	-
Public works	-	-
Health, welfare and sanitation	-	182,737
Parks and recreation	-	-
Education	-	-
Conservation and economic develop.	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Trust remittance	-	608,486
	<u>-</u>	<u>793,369</u>
Excess (deficiency) of revenues over expenditures	-	(26,909)
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in	-	-
Statutory transfers out	-	-
	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	-	(26,909)
Fund Balances, Oct. 1, 2018	-	176,043
FUND BALANCES, Sept. 30, 2019	<u>\$ -</u>	<u>\$ 149,134</u>

OTHER SUPPLEMENTARY INFORMATION

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor</i>			
Salaries	\$ 44,856	\$ 41,118	\$ 3,738
Travel	3,400	2,209	1,191
Supplies	1,800	1,397	403
Utilities	1,400	1,038	362
Repairs and maintenance	100	-	100
Dues and memberships	500	567	(67)
Miscellaneous	500	-	500
Capital outlay	500	-	500
Department totals	<u>53,056</u>	<u>46,329</u>	<u>6,727</u>
<i>Assessor</i>			
Salaries	44,856	44,856	-
Travel	2,400	1,835	565
Supplies	1,450	988	462
Utilities	850	514	336
Repairs and maintenance	250	-	250
Dues and memberships	400	230	170
Miscellaneous	200	-	200
Capital outlay	500	500	-
Department totals	<u>50,906</u>	<u>48,923</u>	<u>1,983</u>
<i>Treasurer/Tax Collector</i>			
Salaries	55,871	55,134	737
Travel	2,700	978	1,722
Supplies	1,300	377	923
Utilities	820	896	(76)
Repairs and maintenance	200	47	153
Advertising	-	-	-
Dues and memberships	355	400	(45)
Miscellaneous	950	668	282
Capital outlay	500	500	-
Department Totals	<u>\$ 62,696</u>	<u>\$ 59,000</u>	<u>\$ 3,696</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Sheriff</i>			
Salary - officer	\$ 145,200	\$ 136,204	\$ 8,996
Travel	4,500	2,745	1,755
Supplies	1,500	1,182	318
Utilities	7,500	6,036	1,464
Vehicles	32,000	21,649	10,351
Repairs and maintenance	13,000	6,049	6,951
Jail	8,500	4,470	4,030
Rent/lease	13,000	7,271	5,729
Juvenile detention	-	-	-
Dues and memberships	7,600	8,464	(864)
Uniforms	2,000	1,865	135
Weapons/ammunition	3,000	2,083	917
Other - miscellaneous	12,300	16,942	(4,642)
Education - other	3,000	400	2,600
Grants	-	-	-
Capital outlay	36,500	3,364	33,136
Department Totals	<u>289,600</u>	<u>218,724</u>	<u>70,876</u>
<i>Commissioners</i>			
Salary - commissioners	50,277	50,277	-
Travel	8,000	6,613	1,387
Insurance	-	-	-
Miscellaneous	500	238	262
Department Totals	<u>58,777</u>	<u>57,128</u>	<u>1,649</u>
<i>Coroner</i>			
Salaries	2,311	2,311	-
Travel	750	1,270	(520)
Miscellaneous	300	334	(34)
Education	500	375	125
Coroner	3,850	393	3,457
Capital outlay	150	-	150
Department Totals	<u>\$ 7,861</u>	<u>\$ 4,683</u>	<u>\$ 3,178</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Prosecuting Attorney</i>			
Salaries	\$ 39,360	\$ 39,360	\$ -
Travel	1,200	1,200	-
Utilities	-	-	-
Contingency	-	-	-
Drug enforcement	-	-	-
Dues and memberships	900	-	900
Miscellaneous	5,000	4,687	313
Capital outlay	-	-	-
	<u>46,460</u>	<u>45,247</u>	<u>1,213</u>
<i>Department Totals</i>			
<i>Courthouse</i>			
Salaries	3,646	5,603	(1,957)
Supplies	1,500	1,273	227
Utilities	24,300	18,377	5,923
Repairs and maintenance	5,000	5,390	(390)
Miscellaneous	1,200	288	912
Contract labor	-	-	-
Capital outlay	3,200	-	3,200
	<u>38,846</u>	<u>30,931</u>	<u>7,915</u>
<i>Department Totals</i>			
<i>County Agent</i>			
Salaries	33,152	31,614	1,538
Travel	1,700	844	856
Supplies	1,000	979	21
Utilities	1,200	949	251
Repairs and maintenance	-	-	-
Computer software	300	-	300
Dues and memberships	-	-	-
Publications	400	500	(100)
Miscellaneous	600	198	402
Contracts - county agent	300	300	-
Capital outlay	300	-	300
	<u>38,952</u>	<u>35,384</u>	<u>3,568</u>
<i>Department Totals</i>			
<i>Election</i>			
Supplies	500	333	167
Miscellaneous	-	-	-
Contracts - labor	-	-	-
Grants	-	-	-
	<u>500</u>	<u>333</u>	<u>167</u>
<i>Department Totals</i>	\$ <u>500</u>	\$ <u>333</u>	\$ <u>167</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>County General</i>			
Salaries	\$ 15,700	\$ 20,361	\$ (4,661)
Personnel benefits	207,000	184,928	22,072
Vehicle operating expense	1,000	380	620
Professional services	14,000	14,000	-
Computer software	-	-	-
Contingency account	4,000	-	4,000
Dues and membership	6,000	5,851	149
Refunds	-	-	-
Printing	1,600	1,104	496
Miscellaneous	39,800	34,722	5,078
Contracts	60,800	64,553	(3,753)
Capital outlay	22,000	2,774	19,226
	<u>371,900</u>	<u>328,673</u>	<u>43,227</u>
Department Totals			
	<u>371,900</u>	<u>328,673</u>	<u>43,227</u>
TOTAL GENERAL	\$ <u>1,019,554</u>	\$ <u>875,355</u>	\$ <u>144,199</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salaries	\$ 380,029	\$ 378,094	\$ 1,935
Personnel benefits	164,000	131,118	32,882
Travel	4,000	325	3,675
Supplies - office	21,800	13,708	8,092
Insurance	13,000	6,000	7,000
Utilities	27,500	21,313	6,187
Vehicles	230,000	200,661	29,339
Professional services	25,000	4,914	20,086
Repairs and maintenance	95,000	58,992	36,008
Cutting edges and tips	20,000	18,685	1,315
Rent	20,000	18,056	1,944
Uniforms	7,000	2,613	4,387
Debt service	-	-	-
Miscellaneous	10,000	11,401	(1,401)
Crushed rock and gravel	211,712	15,000	196,712
Signs	10,000	2,106	7,894
Culverts	15,000	1,710	13,290
Plant asphalt mix	150,000	1,497	148,503
Other road materials	10,000	5,723	4,277
Grant	-	-	-
Special projects	1,186,772	317,080	869,692
Forest apportionment	118,000	213,206	(95,206)
Capital outlay	1,015,000	5,403	1,009,597
TOTAL ROAD AND BRIDGE	\$ 3,733,813	\$ 1,427,605	\$ 2,306,208
AMBULANCE			
Salaries	\$ 21,120	\$ 16,818	\$ 4,302
Personnel benefits	5,500	4,343	1,157
Travel	1,000	965	35
Supplies	5,000	3,734	1,266
Utilities	1,500	756	744
Vehicles	4,800	2,989	1,811
Other miscellaneous	3,000	2,852	148
Education - other	5,000	3,508	1,492
Medical - other	5,000	10,000	(5,000)
Grant	-	-	-
Capital Outlay	31,000	30,000	1,000
TOTAL AMBULANCE	\$ 82,920	\$ 75,965	\$ 6,955
FOREST APPORTIONMENT			
Forest Apportionment Expenses	\$ 420,640	\$ 438,492	\$ (17,852)
TOTAL FOREST APPORTIONMENT	\$ 420,640	\$ 438,492	\$ (17,852)

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS**

For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salaries	\$ 35,390	\$ 35,390	\$ -
Personnel benefits	14,600	14,078	522
Travel	1,500	51	1,449
Supplies	1,800	780	1,020
Utilities	2,000	1,874	126
Professional svc. - public defender	11,455	10,622	833
Repairs and maintenance	1,500	1,418	82
Contingency account	4,000	-	4,000
Dues and memberships	700	75	625
Transcripts	900	-	900
Miscellaneous	9,200	2,601	6,599
Jury	5,000	-	5,000
Detention, Counseling	-	-	-
Capital - other	-	-	-
TOTAL DISTRICT COURT	<u>\$ 88,045</u>	<u>\$ 66,889</u>	<u>\$ 21,156</u>
COUNTY FAIR			
Salaries	\$ 2,650	\$ 1,888	\$ 762
Personnel benefits	400	418	(18)
Utilities	5,500	4,962	538
Repairs	1,800	494	1,306
Fair premiums and awards	4,000	4,000	-
Miscellaneous	1,500	35	1,465
TOTAL COUNTY FAIR	<u>\$ 15,850</u>	<u>\$ 11,797</u>	<u>\$ 4,053</u>
JUSTICE FUND			
Salaries	\$ 156,140	\$ 153,187	\$ 2,953
Personnel benefits	61,200	50,830	10,370
Grants	-	-	-
TOTAL JUSTICE FUND	<u>\$ 217,340</u>	<u>\$ 204,017</u>	<u>\$ 13,323</u>
HEALTH DISTRICT			
Salary - custodian	\$ 1,405	\$ 1,459	\$ (54)
Personnel benefits	145	112	33
Utilities	2,200	1,383	817
Repairs and maintenance	1,996	-	1,996
Miscellaneous	100	-	100
Contracts	250	-	250
District 7 health district	6,097	6,097	-
TOTAL HEALTH DISTRICT	<u>\$ 12,193</u>	<u>\$ 9,051</u>	<u>\$ 3,142</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
INDIGENT AND CHARITY			
Salaries	\$ 10,120	\$ 2,820	\$ 7,300
Personnel benefits	2,220	538	1,682
Travel	2,000	-	2,000
Professional services	50,000	13,062	36,938
Miscellaneous	1,000	-	1,000
Medical	8,000	-	8,000
Catastrophic	85,000	-	85,000
Indigent - other	7,800	-	7,800
	<u>166,140</u>	<u>16,420</u>	<u>149,720</u>
TOTAL INDIGENT AND CHARITY			
JUNIOR COLLEGE TUITION			
Miscellaneous	\$ 4,000	\$ 2,150	\$ 1,850
	<u>4,000</u>	<u>2,150</u>	<u>1,850</u>
TOTAL JUNIOR COLLEGE			
ECONOMIC DEVELOPMENT			
Salaries	\$ 11,658	\$ 11,808	\$ (150)
Personnel benefits	6,400	2,252	4,148
Travel	1,000	-	1,000
Supplies	400	-	400
Utilities	600	-	600
Dues and memberships	500	350	150
Miscellaneous	400	61	339
Grant	-	-	-
Capital outlay	600	-	600
	<u>21,558</u>	<u>14,471</u>	<u>7,087</u>
TOTAL ECONOMIC DEVELOPMENT			
COUNTY/CITY BUILDING			
Utilities	\$ 8,000	\$ 7,572	\$ 428
Vehicles	-	-	-
Miscellaneous	1,300	1,060	240
Contracts	-	-	-
	<u>9,300</u>	<u>8,632</u>	<u>668</u>
TOTAL COUNTY/CITY BUILDING			

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVALUATION			
Salaries	\$ 18,808	\$ 16,174	\$ 2,634
Personnel benefits	1,600	1,206	394
Travel	1,000	185	815
Supplies	400	232	168
Miscellaneous	200	-	200
Contracts	<u>15,500</u>	<u>13,480</u>	<u>2,020</u>
TOTAL REVALUATION	<u>\$ 37,508</u>	<u>\$ 31,277</u>	<u>\$ 6,231</u>
SOLID WASTE			
Salaries	\$ 12,500	\$ 11,147	\$ 1,353
Personnel benefits	5,500	2,285	3,215
Travel	-	-	-
Supplies	50	50	-
Utilities	1,100	406	694
Vehicles	200	-	200
Tipping fees	18,000	13,045	4,955
Repairs and maintenance	600	152	448
Miscellaneous	-	-	-
Signs	200	-	200
Capital outlay	<u>9,950</u>	<u>-</u>	<u>9,950</u>
TOTAL SOLID WASTE	<u>\$ 48,100</u>	<u>\$ 27,085</u>	<u>\$ 21,015</u>
TORT LIABILITY			
Insurance	\$ 27,632	\$ 22,321	\$ 5,311
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TORT LIABILITY	<u>\$ 27,632</u>	<u>\$ 22,321</u>	<u>\$ 5,311</u>
VETERANS MEMORIAL			
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL VETERANS MEMORIAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salaries	\$ 49,543	\$ 38,929	\$ 10,614
Personnel benefits	24,075	16,555	7,520
Travel	1,500	562	938
Supplies	200	-	200
Insurance	-	-	-
Utilities	1,600	1,591	9
Vehicles	6,000	2,188	3,812
Repairs and maintenance	4,000	3,734	266
Contingency account	-	-	-
Miscellaneous	2,500	1,352	1,148
Education - other	550	265	285
Chemicals	3,000	1,219	1,781
Contracts	-	-	-
Special project - wash station	-	-	-
Capital outlay	9,000	8,237	763
TOTAL WEEDS	<u>\$ 101,968</u>	<u>\$ 74,632</u>	<u>\$ 27,336</u>
JUVENILE JUSTICE			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Miscellaneous	2,300	1,593	707
Contracts - Other	-	-	-
Grant	25,500	25,099	401
TOTAL JUVENILE JUSTICE	<u>\$ 27,800</u>	<u>\$ 26,692</u>	<u>\$ 1,108</u>
REVENUE SHARING			
Miscellaneous	\$ 665,677	\$ 1,000	\$ 664,677
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL REVENUE SHARING	<u>\$ 665,677</u>	<u>\$ 1,000</u>	<u>\$ 664,677</u>
HIGHWAY SPECIAL			
Repairs and maintenance	\$ -	\$ -	\$ -
Plant asphalt mix	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
TOTAL HIGHWAY SPECIAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CLOUD SEEDING			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>-</u>
TOTAL CLOUD SEEDING	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
LAND USE PLAN			
Salaries	\$ 5,000	\$ 3,936	\$ 1,064
Personnel benefits	770	751	19
Travel	350	-	350
Supplies	350	21	329
Utilities	600	516	84
Miscellaneous	500	18	482
Contracts	5,000	3,449	1,551
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LAND USE PLAN	<u>\$ 12,570</u>	<u>\$ 8,691</u>	<u>\$ 3,879</u>
911 SYSTEM			
Miscellaneous	\$ 36,000	\$ 30,396	\$ 5,604
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 911 SYSTEM	<u>\$ 36,000</u>	<u>\$ 30,396</u>	<u>\$ 5,604</u>
PLANNING AND ZONING			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PLANNING AND ZONING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SOIL CONSERVATION DISTRICT			
Miscellaneous	<u>7,500</u>	<u>7,500</u>	<u>-</u>
TOTAL SOIL CONSERVATION DISTRICT	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>
DISASTER EMERGENCY			
Miscellaneous	<u>15,000</u>	<u>4,824</u>	<u>10,176</u>
TOTAL DISASTER EMERGENCY	<u>\$ 15,000</u>	<u>\$ 4,824</u>	<u>\$ 10,176</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ELECTION CONSOLIDATION			
Salaries	\$ 33,939	\$ 31,107	\$ 2,832
Personnel benefits	22,700	12,897	9,803
Travel	2,000	49	1,951
Supplies	8,000	540	7,460
Utilities	-	-	-
Miscellaneous	45,000	7,515	37,485
Contracts	10,000	8,000	2,000
TOTAL ELECTION CONSOLIDATION	<u>\$ 121,639</u>	<u>\$ 60,108</u>	<u>\$ 61,531</u>
PAYMENT IN LIEU			
Miscellaneous	\$ 356,804	\$ 248,939	\$ 107,865
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL PAYMENT IN LIEU	<u>\$ 356,804</u>	<u>\$ 248,939</u>	<u>\$ 107,865</u>
COMMUNITY CENTER			
Miscellaneous	\$ -	\$ 1,000	\$ (1,000)
Capital outlay	-	-	-
TOTAL COMMUNITY CENTER	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ (1,000)</u>
GRANTS			
Miscellaneous	\$ -	\$ -	\$ -
TOTAL GRANTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INTERLOCK MONITORING			
Miscellaneous	\$ -	\$ -	\$ -
TOTAL INTERLOCK MONITORING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SHERIFF'S DISPATCH E911			
Miscellaneous expenditures	\$ -	\$ -	\$ -
Capital outlay	-	-	-
TOTAL SHERIFF'S DISPATCH E911	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WEED REVOLVING			
Miscellaneous	\$ -	\$ 6,325	\$ (6,325)
Chemicals	-	9,112	(9,112)
TOTAL WEED REVOLVING	<u>\$ -</u>	<u>\$ 15,437</u>	<u>\$ (15,437)</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2019**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COOPERATIVE WEED MANAGEMENT			
Miscellaneous	\$ -	\$ 59,431	\$ (59,431)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COOPERATIVE WEED MANAGEMENT	<u>\$ -</u>	<u>\$ 59,431</u>	<u>\$ (59,431)</u>
RANGE IMPROVEMENT DISTRICT			
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL RANGE IMPROVEMENT DISTRICT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
AMBULANCE DONATIONS			
Miscellaneous	\$ -	\$ -	\$ -
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL AMBULANCE DONATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FOREST FUNDS TITLE III			
Printing	\$ -	\$ -	\$ -
Uniforms	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOREST FUNDS TITLE III	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TAYLOR GRAZING			
Miscellaneous	<u>\$ -</u>	<u>\$ 6,912</u>	<u>\$ (6,912)</u>
TOTAL TAYLOR GRAZING	<u>\$ -</u>	<u>\$ 6,912</u>	<u>\$ (6,912)</u>
TOTAL SPECIAL REVENUE	<u>\$ 6,234,997</u>	<u>\$ 2,906,734</u>	<u>\$ 3,328,263</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 7,254,551</u>	<u>\$ 3,782,089</u>	<u>\$ 3,472,462</u>

**CLARK COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2019**

Total expenditures - budgetary basis	\$	3,782,089
Net adjustments to accounts payable		42,976
Expenditures reclassified as prepaid expenses		(410)
Expenditures reclassified from revenues		-
Direct grant expenditures		-
Capital outlays acquired through trade-ins		<u>25,000</u>
Total expenditures - GAAP basis	\$	<u><u>3,849,655</u></u>

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners
Clark County – State of Idaho
Dubois, Idaho**

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County, Idaho as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Clark County, Idaho's basic financial statements, and have issued our report thereon dated June 8, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clark County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clark County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Clark County, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 the internal control over financial reporting 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 a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clark County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Searle Hart + Associates, PLLC

Idaho Falls, Idaho

June 8, 2020