

**CLARK COUNTY - STATE OF IDAHO
DUBOIS, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2020**

**CLARK COUNTY - STATE OF IDAHO
ANNUAL FINANCIAL STATEMENTS
For the Year Ended September 30, 2020**

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, 2020**

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

Gerald W. Searle, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA
Joshua R. Searle, CPA
William L. Tanner Jr., CPA

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, 2020 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, 2020, 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 14, 2021 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, P.C.

Idaho Falls, Idaho

June 14, 2021

FINANCIAL SECTION

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2020

	GOVERNMENTAL	
	<u>ACTIVITIES</u>	<u>TOTAL</u>
ASSETS		
Cash - County Treasurer	\$ 4,122,178	\$ 4,122,178
Taxes receivable	3,534	3,534
Receivables	18,591	18,591
Due from other governmental agencies	503,118	503,118
Other assets	11,231	11,231
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	782,060	782,060
Buildings	1,959,438	1,959,438
Equipment and furniture	4,021,630	4,021,630
Equipment - leased	-	-
Less: accumulated depreciation	<u>(3,663,053)</u>	<u>(3,663,053)</u>
Total Capital Assets	<u>3,437,552</u>	<u>3,437,552</u>
Investment in joint venture	<u>79,329</u>	<u>79,329</u>
TOTAL ASSETS	<u>8,245,602</u>	<u>8,245,602</u>
DEFERRED OUTFLOWS		
Deferred outflows - Pension	171,275	171,275
Deferred outflows - OPEB	-	-
Deferred outflows - Other	<u>-</u>	<u>-</u>
TOTAL DEFERRED OUTFLOWS	<u>\$ 171,275</u>	<u>\$ 171,275</u>

	GOVERNMENTAL ACTIVITIES	TOTAL
LIABILITIES		
Accounts payable	\$ 281,539	\$ 281,539
Due to other governmental agencies	-	-
Long-term liabilities		
Due within one year		
Accrued interest	-	-
Compensated absences	31,209	31,209
Claims and judgments	-	-
Due in more than one year		
Bonds, capital leases and contracts	-	-
Accrued interest	-	-
Compensated absences	7,802	7,802
Total OPEB Liability	38,947	38,947
Net pension liability	699,596	699,596
	<u>1,059,093</u>	<u>1,059,093</u>
TOTAL LIABILITIES	<u>1,059,093</u>	<u>1,059,093</u>
DEFERRED INFLOWS		
Deferred inflows - Pension	22,843	22,843
Deferred inflows - OPEB	1,717	1,717
Deferred inflows - Other	-	-
	<u>24,560</u>	<u>24,560</u>
TOTAL DEFERRED INFLOWS	<u>24,560</u>	<u>24,560</u>
EQUITY IN NET POSITION OF JOINT VENTURE	<u>79,329</u>	<u>79,329</u>
NET POSITION		
Net investment in capital assets	3,437,552	3,437,552
Restricted for:		
Capital projects	-	-
Debt Service	-	-
Other projects	-	-
Unrestricted	3,816,343	3,816,343
	<u>3,816,343</u>	<u>3,816,343</u>
TOTAL NET POSITION	<u>\$ 7,253,895</u>	<u>\$ 7,253,895</u>

**CLARK COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,107,480	\$ 67,062	\$ 86,831	\$ -
Public safety	819,441	61,911	173,011	1,580
Public works	1,625,612	19,678	1,376,755	360,322
Health, welfare and sanitation	97,532	-	32,500	-
Culture and recreation	19,779	-	-	-
Conservation and economic development	222,827	50,648	74,820	-
Education	1,350	-	-	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,894,021	\$ 199,299	\$ 1,743,917	\$ 361,902

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, 2019

NET POSITION, SEPTEMBER 30, 2020

PRIMARY GOVERNMENT

<u>Governmental</u>		<u>Total</u>
<u>Activities</u>		
\$ (953,587)	\$	(953,587)
(582,939)		(582,939)
131,143		131,143
(65,032)		(65,032)
(19,779)		(19,779)
(97,359)		(97,359)
(1,350)		(1,350)
-		-
<u>(1,588,903)</u>		<u>(1,588,903)</u>
714,238		714,238
-		-
-		-
499,506		499,506
8,873		8,873
56,317		56,317
164,465		164,465
73,973		73,973
-		-
<u>1,517,372</u>		<u>1,517,372</u>
(71,531)		(71,531)
-		-
<u>7,325,426</u>		<u>7,325,426</u>
<u>\$ 7,253,895</u>	<u>\$</u>	<u>7,253,895</u>

CLARK COUNTY - STATE OF IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2020

	GENERAL FUND	ROAD AND BRIDGE	FOREST APPORT.	REVENUE SHARING
ASSETS				
Cash and cash equivalents	\$ 30,365	\$ 2,346,906	\$ 32,683	\$ 587,521
Taxes receivable, net	1,141	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	73,519	355,081	-	16,470
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	3,727	4,025	-	-
TOTAL ASSETS	108,752	2,706,012	32,683	603,991
DEFERRED OUTFLOWS				
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 108,752	\$ 2,706,012	\$ 32,683	\$ 603,991
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	36,860	137,507	62,363	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other accrued expenses	-	-	-	-
TOTAL LIABILITIES	36,860	137,507	62,363	-
DEFERRED INFLOWS				
Revenue unavailable for use	6,264	23,966	-	-
FUND BALANCES				
Nonspendable	3,727	4,025	-	-
Restricted	-	-	-	-
Assigned	-	2,540,514	-	603,991
Unassigned	61,901	-	(29,680)	-
TOTAL FUND BALANCES	65,628	2,544,539	(29,680)	603,991
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 108,752	\$ 2,706,012	\$ 32,683	\$ 603,991

<u>PAYMENT IN LIEU</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 462,541	\$ 667,265	\$ 4,127,281
-	2,393	3,534
-	-	-
-	58,048	503,118
70,069	18,591	88,660
-	-	-
974	2,505	11,231
<u>533,584</u>	<u>748,802</u>	<u>4,733,824</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 533,584</u>	<u>\$ 748,802</u>	<u>\$ 4,733,824</u>
\$ -	\$ 5,103	\$ 5,103
-	44,809	281,539
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>49,912</u>	<u>286,642</u>
<u>-</u>	<u>17,671</u>	<u>47,901</u>
974	2,505	11,231
-	-	-
532,610	683,817	4,360,932
-	(5,103)	27,118
<u>533,584</u>	<u>681,219</u>	<u>4,399,281</u>
<u>\$ 533,584</u>	<u>\$ 748,802</u>	<u>\$ 4,733,824</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, 2020**

Total fund balance, governmental funds:	\$	4,399,281
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.		3,437,552
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.		47,901
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:		171,275
Deferred outflows associated with OPEB liability:		-
Deferred inflows associated with the net pension liability:		(22,843)
Deferred inflows associated with OPEB liability:		(1,717)
Total OPEB liability:		(38,947)
Net pension liability:		(699,596)
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>(39,011)</u>
Net position of governmental activities in the Statement of Net Position:	<u>\$</u>	<u>7,253,895</u>

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>FOREST APPORT.</u>
REVENUES			
Property taxes	\$ 290,186	\$ -	\$ -
Fees and fines	902	825	-
Licenses and permits	17,118	-	-
Intergovernmental revenues	319,518	1,579,388	393,900
Charges for services	19,652	12,418	-
Investment earnings	22,857	-	-
Misc. and contributions	48,445	34,962	-
TOTAL REVENUES	<u>718,678</u>	<u>1,627,593</u>	<u>393,900</u>
EXPENDITURES			
Current:			
General government	543,760	-	-
Public safety	311,582	-	-
Public works	-	1,130,134	332,317
Health, welfare and sanitation	43,627	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	21,184	574,555	-
TOTAL EXPENDITURES	<u>920,153</u>	<u>1,704,689</u>	<u>332,317</u>
Excess (deficiency) of revenues over expenditures	(201,475)	(77,096)	61,583
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	147,975	-	-
Transfers out	(9,065)	(214,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>138,910</u>	<u>(214,000)</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	219,500	-
Net change in fund balances	(62,565)	(71,596)	61,583
Fund Balances, October 1, 2019	128,193	2,616,135	(91,263)
FUND BALANCES, SEPTEMBER 30, 2020	<u>\$ 65,628</u>	<u>\$ 2,544,539</u>	<u>\$ (29,680)</u>

<u>REVENUE SHARING</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ -	\$ 416,845	\$ 707,031
-	-	15,057	16,784
-	-	605	17,723
61,354	168,217	340,527	2,862,904
-	-	96,723	128,793
9,607	8,316	15,537	56,317
-	7,932	57,590	148,929
<u>70,961</u>	<u>184,465</u>	<u>942,884</u>	<u>3,938,481</u>
1,000	237,958	136,508	919,226
-	-	429,570	741,152
-	-	-	1,462,451
-	-	51,340	94,967
-	-	11,107	11,107
-	-	1,350	1,350
-	-	210,067	210,067
-	-	-	-
-	-	-	-
-	-	155,854	751,593
<u>1,000</u>	<u>237,958</u>	<u>995,796</u>	<u>4,191,913</u>
69,961	(53,493)	(52,912)	(253,432)
-	-	-	-
-	223,065	65,500	436,540
<u>(213,475)</u>	<u>-</u>	<u>-</u>	<u>(436,540)</u>
<u>(213,475)</u>	<u>223,065</u>	<u>65,500</u>	<u>-</u>
-	-	-	219,500
(143,514)	169,572	12,588	(33,932)
<u>747,505</u>	<u>364,012</u>	<u>668,631</u>	<u>4,433,213</u>
<u>\$ 603,991</u>	<u>\$ 533,584</u>	<u>\$ 681,219</u>	<u>\$ 4,399,281</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, 2020**

Net change in fund balances - total governmental funds: \$ (33,932)

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 \$751,593 and depreciation of \$327,029 in the current period. 424,564

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. (145,527)

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. (6,665)

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 unavailable for use in the governmental fund statements. This is the net change in revenues unavailable for use. (189,964)

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: (4,719)

Net change in pension expense not reflected in the governmental funds: (115,288)

Accrued interest not reflected in the governmental fund statements: -

Change in net position of governmental activities: \$ (71,531)

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2020

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 216,995	\$ 32,848
Receivables	-	543
	<u>216,995</u>	<u>33,391</u>
TOTAL ASSETS		
LIABILITIES		
Negative cash	-	-
Accounts payable and accrued expenses	52,773	32,124
Payable to the State of Idaho	-	724
Payable to taxing districts	-	543
	<u>52,773</u>	<u>33,391</u>
TOTAL LIABILITIES		
NET POSITION		
Held in trust for individuals, organizations and other governments	<u>164,222</u>	-
TOTAL NET POSITION	<u>\$ 164,222</u>	<u>\$ -</u>

CLARK COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
September 30, 2020

	<u>PRIVATE PURPOSE TRUST FUNDS</u>
ADDITIONS	
Taxes	\$ 4,427
Licenses and permits	4,839
Intergovernmental revenues	(1,408)
Charges for services	274,389
Fines and forfeitures	-
Investment interest	-
Misc. and contributions	470,667
Transfers from other funds	<u>-</u>
Total additions	<u>752,914</u>
DEDUCTIONS	
Trust operating expenses	737,826
Transfers to other funds	<u>-</u>
Total deductions	<u>737,826</u>
Changes in net position	15,088
Net position - October 1, 2019	<u>149,134</u>
Net Position - September 30, 2020	\$ <u><u>164,222</u></u>

NOTES TO THE FINANCIAL STATEMENTS

**CLARK COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020**

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, 2020**

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, 2020**

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.

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, 2020**

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, 2020**

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, 2020 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 of 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, 2020**

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, 2020**

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, 2020**

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, 2020, unrecorded fund liabilities included \$39,011 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, 2020. During 2020, 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, 2020**

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, 2020, totaled \$4,372,021, of which \$1,314,378 represented demand deposits, cash on hand represented \$600, and \$3,057,043 represented investments. Of the total deposits, \$4,122,178 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 \$234,709 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 \$1,314,378 and the bank balance was \$1,282,480. Of this amount, \$637,522 was not covered by FDIC, NCUA insurance, or collateralized.

Investments

The fair value of the County's investments at year end was \$3,057,043. Of this amount, \$2,144,306 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, 2020**

2. CASH AND INVESTMENTS (Continued)

Investments

At year end, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>< 1 year</u>	<u>1 – 5 years</u>	<u>> 5 years</u>	<u>Rating</u>	<u>%</u>
CD	\$ 420,363	\$ 107,597	\$ 312,766	\$ -	N/A	13.8%
FFCB	400,880	-	400,880	-	Aaa	13.1%
FHLB	136,946	-	136,946	-	Aaa	4.5%
US Treasury Notes	100,547	100,547	-	-	Aaa	3.3%
FICO Strip Coupons	222,956	-	222,956	-	N/A	7.3%
Res FDG Corp	267,059	267,059	-	-	N/A	8.7%
State Investment Pool	<u>1,508,292</u>	<u>1,508,292</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>49.3%</u>
	<u>\$ 3,057,043</u>	<u>\$ 1,983,495</u>	<u>\$ 1,073,548</u>	<u>\$ -</u>		<u>100.0%</u>

The investments in the LGIP are through the Idaho State Treasurer who provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investments for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity at September 30, 2020 was 158 days.

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, 2020**

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	\$ -	\$ 204,752	\$ -	\$ 204,752
Governmental bond funds	<u>1,128,388</u>	<u>-</u>	<u>-</u>	<u>1,128,388</u>
	<u>\$ 1,128,388</u>	<u>\$ 204,752</u>	<u>\$ -</u>	<u>\$ 1,333,140</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, 2020, 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, 2020

4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 was as follows:

	<u>Balance</u> <u>10-01-2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09-30-2020</u>
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 81,300	\$ -	\$ -	\$ 81,300
Construction in progress	627,990	154,070	-	782,060
Total capital assets, not being depreciated	<u>709,290</u>	<u>154,070</u>	<u>-</u>	<u>863,360</u>
Capital assets, being depreciated				
Buildings and improvements	1,959,438	-	-	1,959,438
Machinery and equipment	3,695,970	597,523	(271,863)	4,021,630
Infrastructure	256,177	-	-	256,177
Total capital assets, being depreciated	<u>5,911,585</u>	<u>597,523</u>	<u>(271,863)</u>	<u>6,237,245</u>
Less accumulated depreciation for				
Buildings and improvements	(775,215)	(52,649)	-	(827,864)
Machinery and equipment	(2,661,528)	(267,975)	126,336	(2,803,167)
Infrastructure	(25,617)	(6,405)	-	(32,022)
Total accumulated depreciation	<u>(3,462,360)</u>	<u>(327,029)</u>	<u>126,336</u>	<u>(3,663,053)</u>
Total capital assets, being depreciated, net	<u>2,449,225</u>	<u>270,494</u>	<u>(145,527)</u>	<u>2,574,192</u>
Governmental activity, capital assets, net	<u>\$ 3,158,515</u>	<u>\$ 424,564</u>	<u>\$ (145,527)</u>	<u>\$ 3,437,552</u>

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

<u>Governmental activities</u>	
General government	\$ 24,218
Public safety	119,220
Public works	164,743
Health, welfare and sanitation	2,416
Culture and Recreation	8,672
Conservation and economic development	7,760
Total governmental activities	<u>\$ 327,029</u>

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020**

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, 2020, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were \$128,092 for the year ended June 30, 2020.

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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, 2020, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the County's proportion was .0301273 percent.

For the year ended September 30, 2020, the County recognized pension expense/(revenue) of \$248,768. At September 30, 2020, 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	\$ 54,660	\$ 22,843
Changes in assumptions or other inputs	11,831	-
Net difference between projected and actual earnings on pension plan investments	80,187	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(9,970)	-
County contributions subsequent to the measurement date	<u>34,567</u>	<u>-</u>
Total	<u>\$ 171,275</u>	<u>\$ 22,843</u>

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of \$34,567 for the year ended September 30, 2020, 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, 2019, the beginning of the measurement period ended June 30, 2019 is 4.8 years and 4.8 for the measurement period June 30, 2020.

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2020**

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>	
2021	\$ 2,259
2022	29,470
2023	39,997
2024	<u>52,109</u>
Total	\$ <u>123,835</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, 2020 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, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020**

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. The capital market assumptions are as of 2020.

Capital Market Assumptions from Callan 2020

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%	2.80%	.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation – Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2020**

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)	\$1,434,679	\$699,596	\$91,802

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, 2020, 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, 2020**

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, 2020.

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 or fully insured, a premium is usually determined by analyzing the claims of the entire population in that plan and adjusting for administrative costs. The resulting premium is called a blended premium because it blends the claims of active and retired participants. Since individuals generally have more and higher claims as they get older, the blended premium paid for retirees is lower than their expected claims. Another way of considering this is that if the retirees were removed from the plan, the premium for the active group would be lower. Therefore, the retirees’ premiums are being subsidized by the active group. The difference between the expected claims for the retiree group and the blended premium is call the implicit rat subsidy. Accordingly, the County’s implicit subsidy contributions were \$1,034 for the year ended September 30, 2020.

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	\$ 38,947
OPEB plan fiduciary net position	<u> -</u>
Net OPEB liability	<u>\$ 38,947</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, 2020**

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability - beginning of year	\$ 36,716
Change for the year:	
Service cost	3,747
Interest cost	1,403
Assumption changes	(52)
Differences between expected and actual experience	(2,096)
Benefit payments	<u>(771)</u>
Net change in total OPEB liability	<u>2,231</u>
Total OPEB liability – end of year	\$ <u><u>38,947</u></u>

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

For the year ended September 30, 2020, the County recognized OPEB expense of \$4,719. At September 30, 2020, the County reported deferred outflows of resources related to OPEB from the following sources:

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

County contributions subsequent to the measurement date of \$0 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:

09/30/2021	\$ (431)
09/30/2022	(431)
09/30/2023	(431)
09/30/2024	(424)
09/30/2025	<u>-</u>
Total	\$ <u><u>(1,717)</u></u>

**CLARK COUNTY - STATE OF IDAHO
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended September 30, 2020**

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, 2019 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 3.00%. Since the County's OPEB plan is not pre-funded, the discount rate is equal to the 20-year municipal bond yield of 3.00%.

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 (2.00%)	Discount rate (3.00%)	1% increase (4.00%)
Total OPEB liability	\$ 42,912	\$ 38,947	\$ 35,226

The following represents the total OPEB liability of the County as of September 30, 2020, 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	\$ 33,321	\$ 38,947	\$ 45,647

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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, 2020 that would expose the County beyond amounts covered by insurance.

9. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

At September 30, 2020, the County did not have any capital leases.

During the year ending September 30, 2020, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10-01-2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-2020</u>	<u>Amounts</u> <u>due within</u> <u>one year</u>
Compensated absences	\$ 32,346	\$ 6,665	\$ -	\$ 39,011	\$ 31,209
Total OPEB liability	36,716	2,231	-	38,947	-
Net pension liability	<u>341,736</u>	<u>357,860</u>	-	<u>699,596</u>	-
Total governmental activities	<u>\$ 410,798</u>	<u>\$ 366,756</u>	<u>\$ -</u>	<u>\$ 777,554</u>	<u>\$ 31,209</u>

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, 2020.

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, 2020**

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

During the 2019-2020 fiscal year, none of the major funds exceed their expenditure budgets.

14. NEGATIVE CASH BALANCES, DEFICITS AND INTERFUND TRANSACTIONS

As of September 30, 2020, the following funds had a negative cash balance:

Community Center	\$	4,257
Sheriff's Dispatch E911	\$	846

The following funds had deficit fund balances as of September 30, 2020:

Forest Apportionment	\$	29,680
Community Center	\$	4,257
Sheriff's Dispatch E911	\$	846

There were no interfund account balances at September 30, 2020.

**CLARK COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020**

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2020, consisted of the following:

Transfer from:

<u>Transfer to:</u>	Revenue Sharing	General	Road Bridge	Totals
General	\$ 147,975	\$ -	\$ -	\$ 147,975
Ambulance	5,193	-	-	5,193
Health District	2,212	-	-	2,212
Junior College	387	-	-	387
Economic Development	11,500	-	-	11,500
County/City Building	9,798	-	-	9,798
Solid Waste	822	-	-	822
Juvenile Justice	17,839	-	-	17,839
Cloud Seeding	5,000	-	-	5,000
Land Use Plan	5,249	-	-	5,249
Soil Conservation Dist.	7,500	-	-	7,7500
Payment in Lieu of Taxes	-	9,065	214,000	223,065
Total	\$ 213,475	\$ 9,065	\$ 214,000	\$ 436,540

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)
GENERAL FUND
For the year ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ 290,494	\$ 290,494	\$ 289,578
Fees and fines	-	-	902
Licenses and permits	16,740	16,740	17,118
Intergovernmental	315,627	315,627	321,968
Charges for services	30,420	30,420	10,587
Investment earnings	30,000	30,000	22,857
Miscellaneous	37,450	37,450	56,536
TOTAL REVENUES	720,731	720,731	719,546
EXPENDITURES			
Current:			
General government	597,007	597,007	534,804
Public safety	336,810	336,810	292,741
Public works	-	-	-
Health, welfare and sanitation	48,243	48,243	43,627
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	59,075	59,075	43,977
TOTAL EXPENDITURES	1,041,135	1,041,135	915,149
Excess (deficiency) of revenues over expenditures	(320,404)	(320,404)	(195,603)
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	101,500	101,500	147,975
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	101,500	101,500	147,975
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(218,904)	(218,904)	(47,628)
Fund Balances, Oct. 1, 2019	128,193	128,193	128,193
FUND BALANCES, SEPT. 30, 2020	\$ (90,711)	\$ (90,711)	\$ 80,565

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ 608	\$ 290,186
-	902
-	17,118
(2,450)	319,518
9,065	19,652
-	22,857
<u>(8,091)</u>	<u>48,445</u>
<u>(868)</u>	<u>718,678</u>
8,956	543,760
18,841	311,582
-	-
-	43,627
-	-
-	-
-	-
-	-
<u>(22,793)</u>	<u>21,184</u>
<u>5,004</u>	<u>920,153</u>
(5,872)	(201,475)
-	-
-	147,975
<u>(9,065)</u>	<u>(9,065)</u>
<u>(9,065)</u>	<u>138,910</u>
-	-
(14,937)	(62,565)
-	128,193
<u>-</u>	<u>128,193</u>
\$ <u>(14,937)</u>	\$ <u>65,628</u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	825
Licenses and permits	-	-	-
Intergovernmental	1,861,650	1,861,650	1,338,016
Charges for services	9,000	9,000	12,418
Investment earnings	-	-	-
Miscellaneous	39,875	39,875	96,528
TOTAL REVENUES	1,910,525	1,910,525	1,447,787
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,859,985	1,859,985	1,088,348
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,881,160	1,881,160	360,116
TOTAL EXPENDITURES	3,741,145	3,741,145	1,448,464
Excess (deficiency) of revenues over expenditures	(1,830,620)	(1,830,620)	(677)
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	(1,830,120)	(1,830,120)	(677)
Fund Balances, Oct. 1, 2019	2,616,135	2,616,135	2,616,135
FUND BALANCES, SEPT. 30, 2020	\$ 786,015	\$ 786,015	\$ 2,615,458

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ -	\$ -
-	825
-	-
241,372	1,579,388
-	12,418
-	-
<u>(61,566)</u>	<u>34,962</u>
<u>179,806</u>	<u>1,627,593</u>
-	-
-	-
41,786	1,130,134
-	-
-	-
-	-
-	-
-	-
214,439	574,555
<u>256,225</u>	<u>1,704,689</u>
(76,419)	(77,096)
-	-
-	-
<u>(214,000)</u>	<u>(214,000)</u>
<u>(214,000)</u>	<u>(214,000)</u>
<u>219,500</u>	<u>219,500</u>
(70,919)	(71,596)
-	2,616,135
<u>(70,919)</u>	<u>2,544,539</u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
FOREST APPORTIONMENT
For the year ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	393,900
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>393,900</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	441,640	441,640	332,317
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>441,640</u>	<u>441,640</u>	<u>332,317</u>
Excess (deficiency) of revenues over expenditures	(441,640)	(441,640)	61,583
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(441,640)	(441,640)	61,583
Fund Balances, Oct. 1, 2019	(91,263)	(91,263)	(91,263)
FUND BALANCES, SEPT. 30, 2020	<u>\$ (532,903)</u>	<u>\$ (532,903)</u>	<u>\$ (29,680)</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		393,900
	-		-
	-		-
	-		-
	-		-
	-		393,900
	-		-
	-		-
	-		332,317
	-		-
	-		-
	-		-
	-		-
	-		-
	-		332,317
	-		-
	-		61,583
	-		-
	-		-
	-		-
	-		-
	-		61,583
	-		(91,263)
\$	-	\$	(29,680)

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
REVENUE SHARING
For the year ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	40,000	40,000	60,696
Charges for services	-	-	-
Investment earnings	2,000	2,000	9,607
Miscellaneous	-	-	-
TOTAL REVENUES	42,000	42,000	70,303
EXPENDITURES			
Current:			
General government	725,677	725,677	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	725,677	725,677	1,000
Excess (deficiency) of revenues over expenditures	(683,677)	(683,677)	69,303
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(213,475)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(213,475)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(683,677)	(683,677)	(144,172)
Fund Balances, Oct. 1, 2019	747,505	747,505	747,505
FUND BALANCES, SEPT. 30, 2020	\$ 63,828	\$ 63,828	\$ 603,333

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	658		61,354
	-		-
	-		9,607
	-		-
	<u>658</u>		<u>70,961</u>
	-		1,000
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>-</u>		<u>1,000</u>
	658		69,961
	-		-
	-		-
	<u>-</u>		<u>(213,475)</u>
	-		<u>(213,475)</u>
	-		-
	658		(143,514)
	-		747,505
	<u>-</u>		<u>747,505</u>
\$	<u><u>658</u></u>	\$	<u><u>603,991</u></u>

CLARK COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU
For the year ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	156,782	156,782	391,282
Charges for services	-	-	-
Investment earnings	2,000	2,000	8,316
Miscellaneous	-	-	7,932
TOTAL REVENUES	<u>158,782</u>	<u>158,782</u>	<u>407,530</u>
EXPENDITURES			
Current:			
General government	265,000	265,000	238,119
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>265,000</u>	<u>265,000</u>	<u>238,119</u>
Excess (deficiency) of revenues over expenditures	(106,218)	(106,218)	169,411
OTHER FINANCING SOURCES (USES)			
Other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(106,218)	(106,218)	169,411
Fund Balances, Oct. 1, 2019	<u>364,012</u>	<u>364,012</u>	<u>364,012</u>
FUND BALANCES, SEPT. 30, 2020	<u>\$ 257,794</u>	<u>\$ 257,794</u>	<u>\$ 533,423</u>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
(223,065)	168,217
-	-
-	8,316
-	7,932
<u>(223,065)</u>	<u>184,465</u>
(161)	237,958
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>(161)</u>	<u>237,958</u>
(222,904)	(53,493)
-	-
223,065	223,065
-	-
<u>223,065</u>	<u>223,065</u>
-	-
161	169,572
-	364,012
<u>161</u>	<u>533,584</u>

CLARK COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2020

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***

PERSI BASE PLAN					
<u>Fiscal Year</u>	<u>Employer's portion of net pension liability</u>	<u>Employer's proportionate share of the net pension liability</u>	<u>Employer's covered employee payroll</u>	<u>Employer's proportional share of the net pension liability as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2015	0.0306546%	\$ 408,060	\$ 866,421	47.10%	91.38%
2016	0.0311530%	\$ 631,519	\$ 906,090	69.70%	87.26%
2017	0.0290050%	\$ 455,909	\$ 895,688	50.90%	90.68%
2018	0.0303908%	\$ 448,270	\$ 973,381	46.05%	91.69%
2019	0.0299382%	\$ 341,736	\$ 1,012,372	33.76%	93.79%
2020	0.0301273%	\$ 699,596	\$ 1,072,000	65.26%	88.22%

*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%
2020	\$ 133,479	\$ 133,479	\$ -	\$ 1,112,767	12.00%

*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, 2020**

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, 2020. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	20.5 years
Asset valuation method	Market value
 <u>Actuarial assumptions:</u>	
Investment Rate of Return *	7.05%
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 investment 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>2020</u>	<u>2019</u>
Total OPEB liability		
Service cost	\$ 3,747	\$ 3,462
Interest cost	1,403	1,251
Assumption changes	(52)	
Differences between expected and actual	(2,096)	
Benefit payments	<u>(771)</u>	<u>(543)</u>
Net change in total OPEB liability	2,231	4,170
Total OPEB liability - Beginning of year	<u>36,716</u>	<u>32,546</u>
Total OPEB liability - End of year	\$ <u><u>38,947</u></u>	\$ <u><u>36,716</u></u>
Plan fiduciary net position - Beginning of year	<u>-</u>	<u>-</u>
Plan fiduciary net position - End of year	<u><u>-</u></u>	<u><u>-</u></u>
County's net OPEB liability - Ending	\$ 38,947	\$ 36,716
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%
Covered employee payroll	\$ 872,860	\$ 865,623
Total OPEB liability as a percentage of covered employee payroll	4%	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, 2020

	<u>AMBULANCE</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS			
Cash - County Treasurer	\$ 13,723	\$ 56,303	\$ 6,202
Other receivables	18,591	-	-
Taxes receivable	208	40	59
Prepaid expenses	400	75	25
TOTAL ASSETS	<u>32,922</u>	<u>56,418</u>	<u>6,286</u>
DEFERRED OUTFLOWS			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 32,922</u>	<u>\$ 56,418</u>	<u>\$ 6,286</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	5,194	2,885	165
Other payables	-	-	-
TOTAL LIABILITIES	<u>5,194</u>	<u>2,885</u>	<u>165</u>
DEFERRED INFLOWS	<u>16,015</u>	<u>17</u>	<u>46</u>
FUND BALANCES			
Nonspendable	400	75	25
Restricted	-	-	-
Assigned	11,313	53,441	6,050
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>11,713</u>	<u>53,516</u>	<u>6,075</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 32,922</u>	<u>\$ 56,418</u>	<u>\$ 6,286</u>

<u>JUSTICE</u>	<u>HEALTH DISTRICT</u>	<u>INDIGENT & CHARITY</u>	<u>JUNIOR COLLEGE TUITION</u>	<u>ECONOMIC DEVELOPMENT</u>
\$ 59,305	\$ 3,470	\$ 140,250	\$ 2,350	\$ 3,819
-	-	32,500	-	3,240
1,414	31	7	-	-
1,000	-	-	-	-
<u>61,719</u>	<u>3,501</u>	<u>172,757</u>	<u>2,350</u>	<u>7,059</u>
-	-	-	-	-
<u>\$ 61,719</u>	<u>\$ 3,501</u>	<u>\$ 172,757</u>	<u>\$ 2,350</u>	<u>\$ 7,059</u>
\$ -	\$ -	\$ -	\$ -	\$ -
9,721	135	1,609	-	1,015
-	-	-	-	-
<u>9,721</u>	<u>135</u>	<u>1,609</u>	<u>-</u>	<u>1,015</u>
<u>1,085</u>	<u>21</u>	<u>3</u>	<u>-</u>	<u>-</u>
1,000	-	-	-	-
-	-	-	-	-
49,913	3,345	171,145	2,350	6,044
-	-	-	-	-
<u>50,913</u>	<u>3,345</u>	<u>171,145</u>	<u>2,350</u>	<u>6,044</u>
<u>\$ 61,719</u>	<u>\$ 3,501</u>	<u>\$ 172,757</u>	<u>\$ 2,350</u>	<u>\$ 7,059</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2020

	<u>COUNTY/CITY BUILDING</u>	<u>REVALUATION</u>	<u>SOLID WASTE</u>
ASSETS			
Cash - County Treasurer	\$ 2,928	\$ 9,286	\$ 19,432
Other receivables	-	-	-
Taxes receivable	-	135	94
Prepaid expenses	-	-	250
TOTAL ASSETS	<u>2,928</u>	<u>9,421</u>	<u>19,776</u>
DEFERRED OUTFLOWS			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 2,928</u>	<u>\$ 9,421</u>	<u>\$ 19,776</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	957	154	1,621
Other payables	-	-	-
TOTAL LIABILITIES	<u>957</u>	<u>154</u>	<u>1,621</u>
DEFERRED INFLOWS			
	-	102	72
FUND BALANCES			
Nonspendable	-	-	250
Restricted	-	-	-
Assigned	1,971	9,165	17,833
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>1,971</u>	<u>9,165</u>	<u>18,083</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 2,928</u>	<u>\$ 9,421</u>	<u>\$ 19,776</u>

<u>TORT LIABILITY</u>	<u>WEEDS</u>	<u>JUVENILE JUSTICE</u>	<u>HIGHWAY SPECIAL</u>	<u>CLOUD SEEDING</u>
\$ 6,366	\$ 72,234	\$ 9,292	\$ -	\$ -
-	-	-	-	-
133	272	-	-	-
-	755	-	-	-
<u>6,499</u>	<u>73,261</u>	<u>9,292</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,499</u>	<u>\$ 73,261</u>	<u>\$ 9,292</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	5,171	-	-	-
-	-	-	-	-
<u>-</u>	<u>5,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>103</u>	<u>207</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	755	-	-	-
-	-	-	-	-
6,396	67,128	9,292	-	-
-	-	-	-	-
<u>6,396</u>	<u>67,883</u>	<u>9,292</u>	<u>-</u>	<u>-</u>
<u>\$ 6,499</u>	<u>\$ 73,261</u>	<u>\$ 9,292</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2020

	<u>LAND USE PLAN</u>	<u>911 SYSTEM</u>	<u>PLANNING AND ZONING</u>
ASSETS			
Cash - County Treasurer	\$ 7,444	\$ 49,878	\$ 2,409
Other receivables	-	-	-
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	<u>7,444</u>	<u>49,878</u>	<u>2,409</u>
DEFERRED OUTFLOWS			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 7,444</u>	<u>\$ 49,878</u>	<u>\$ 2,409</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	795	473	-
Other payables	-	-	-
TOTAL LIABILITIES	<u>795</u>	<u>473</u>	<u>-</u>
DEFERRED INFLOWS			
	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	6,649	49,405	2,409
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>6,649</u>	<u>49,405</u>	<u>2,409</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 7,444</u>	<u>\$ 49,878</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>
\$ -	\$ 9,716	\$ 41,352	\$ 8,038	\$ 2,561
-	-	12,816	-	-
-	-	-	-	-
-	-	-	-	-
-	9,716	54,168	8,038	2,561
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 9,716</u>	<u>\$ 54,168</u>	<u>\$ 8,038</u>	<u>\$ 2,561</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	7,710	-	-
-	-	-	-	-
-	-	7,710	-	-
-	-	-	-	-
-	-	-	-	-
-	9,716	46,458	8,038	2,561
-	-	-	-	-
-	9,716	46,458	8,038	2,561
<u>\$ -</u>	<u>\$ 9,716</u>	<u>\$ 54,168</u>	<u>\$ 8,038</u>	<u>\$ 2,561</u>

CLARK COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2020

	<u>SHERIFF'S DISPATCH E911</u>	<u>WEED REVOLVING</u>	<u>COOPERATIVE WEED MNGMT</u>
ASSETS			
Cash - County Treasurer	\$ -	\$ 126,520	\$ 11,961
Other receivables	-	-	9,492
Taxes receivable	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	<u>-</u>	<u>126,520</u>	<u>21,453</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ -</u>	<u>\$ 126,520</u>	<u>\$ 21,453</u>
LIABILITIES			
Negative cash	\$ 846	\$ -	\$ -
Warrants payable	-	-	7,186
Other payables	-	-	-
TOTAL LIABILITIES	<u>846</u>	<u>-</u>	<u>7,186</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	126,520	14,267
Unassigned	(846)	-	-
TOTAL FUND BALANCES	<u>(846)</u>	<u>126,520</u>	<u>14,267</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ -</u>	<u>\$ 126,520</u>	<u>\$ 21,453</u>

<u>AMBULANCE DONATIONS</u>	<u>FOREST FUNDS TITLE III</u>	<u>TAYLOR GRAZING</u>	<u>COMMUNITY CENTER</u>	<u>TOTALS</u>
\$ 147	\$ 164	\$ 2,115	\$ -	\$ 667,265
-	-	-	-	76,639
-	-	-	-	2,393
-	-	-	-	2,505
<u>147</u>	<u>164</u>	<u>2,115</u>	<u>-</u>	<u>748,802</u>
-	-	-	-	-
<u>\$ 147</u>	<u>\$ 164</u>	<u>\$ 2,115</u>	<u>\$ -</u>	<u>\$ 748,802</u>
\$ -	\$ -	\$ -	\$ 4,257	\$ 5,103
-	-	18	-	44,809
-	-	-	-	-
-	-	18	4,257	49,912
-	-	-	-	17,671
-	-	-	-	2,505
-	-	-	-	-
147	164	2,097	-	683,817
-	-	-	(4,257)	(5,103)
<u>147</u>	<u>164</u>	<u>2,097</u>	<u>(4,257)</u>	<u>681,219</u>
<u>\$ 147</u>	<u>\$ 164</u>	<u>\$ 2,115</u>	<u>\$ -</u>	<u>\$ 748,802</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, 2020**

	<u>AMBULANCE</u>	<u>DISTRICT COURT</u>
REVENUES		
Taxes	\$ 37,658	\$ 1,647
Fees and fines	-	15,057
Licenses and permits	605	-
Intergovernmental revenues	1,580	258
Charges for services	17,689	15,843
Investment interest	-	-
Misc. and contributions	<u>11,784</u>	<u>1,471</u>
TOTAL REVENUES	<u>69,316</u>	<u>34,276</u>
EXPENDITURES		
General government	-	-
Public safety	49,490	68,212
Public works	-	-
Health, welfare and sanitation	-	-
Parks and recreation	-	-
Education	-	-
Conservation/economic development	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>49,490</u>	<u>68,212</u>
Excess (deficiency) of revenues over expenditures	19,826	(33,936)
OTHER FINANCIAL SOURCES (USES)		
Other sources	-	-
Statutory transfers in	5,193	-
Statutory transfers out	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,193</u>	<u>-</u>
SPECIAL ITEM		
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	25,019	(33,936)
Fund Balances, October 1, 2019	<u>(13,306)</u>	<u>87,452</u>
FUND BALANCES, September 30, 2020	<u><u>\$ 11,713</u></u>	<u><u>\$ 53,516</u></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, 2020

	<u>COUNTY FAIR</u>	<u>JUSTICE</u>	<u>HEALTH DISTRICT</u>
REVENUES			
Taxes	\$ 10,273	\$ 249,193	\$ 4,570
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	1,150	-	-
TOTAL REVENUES	<u>11,423</u>	<u>249,193</u>	<u>4,570</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	240,982	-
Public works	-	-	-
Health, welfare and sanitation	-	-	8,940
Parks and recreation	11,107	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>11,107</u>	<u>240,982</u>	<u>8,940</u>
Excess (deficiency) of revenues over expenditures	316	8,211	(4,370)
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	-	2,212
Statutory transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>2,212</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	316	8,211	(2,158)
Fund Balances, October 1, 2019	<u>5,759</u>	<u>42,702</u>	<u>5,503</u>
FUND BALANCES, September 30, 2020	<u>\$ 6,075</u>	<u>\$ 50,913</u>	<u>\$ 3,345</u>

<u>INDIGENT & CHARITY</u>	<u>JUNIOR COLLEGE TUITION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>COUNTY/ CITY BUILDING</u>
\$ 679	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
32,500	-	20,990	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>33,179</u>	<u>-</u>	<u>20,990</u>	<u>-</u>
-	-	-	7,736
-	-	-	-
-	-	-	-
12,390	-	-	-
-	-	-	-
-	1,350	-	-
-	-	34,236	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>12,390</u>	<u>1,350</u>	<u>34,236</u>	<u>7,736</u>
20,789	(1,350)	(13,246)	(7,736)
-	-	-	-
-	387	11,500	9,798
-	-	-	-
<u>-</u>	<u>387</u>	<u>11,500</u>	<u>9,798</u>
-	-	-	-
-	-	-	-
20,789	(963)	(1,746)	2,062
<u>150,356</u>	<u>3,313</u>	<u>7,790</u>	<u>(91)</u>
<u>\$ 171,145</u>	<u>\$ 2,350</u>	<u>\$ 6,044</u>	<u>\$ 1,971</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, 2020

	<u>REVALUATION</u>	<u>SOLID WASTE</u>	<u>TORT LIABILITY</u>
REVENUES			
Taxes	\$ 24,814	\$ 17,095	\$ 24,263
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	8,997	-
	<u>24,814</u>	<u>26,092</u>	<u>24,263</u>
EXPENDITURES			
General government	24,563	-	24,198
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	30,010	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
	<u>24,563</u>	<u>30,010</u>	<u>24,198</u>
Excess (deficiency) of revenues over expenditures	251	(3,918)	65
OTHER FINANCIAL SOURCES (USES)			
Other sources	-	-	-
Statutory transfers in	-	822	-
Statutory transfers out	-	-	-
	<u>-</u>	<u>822</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>822</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	251	(3,096)	65
Fund Balances, October 1, 2019	<u>8,914</u>	<u>21,179</u>	<u>6,331</u>
FUND BALANCES, September 30, 2020	<u>\$ 9,165</u>	<u>\$ 18,083</u>	<u>\$ 6,396</u>

<u>WEEDS</u>	<u>JUVENILE JUSTICE</u>	<u>HIGHWAY SPECIAL</u>	<u>CLOUD SEEDING</u>	<u>LAND USE PLAN</u>
\$ 46,653	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	16,811	-	-	-
42,350	-	-	-	-
7,413	-	-	-	-
-	-	-	-	4,644
<u>96,416</u>	<u>16,811</u>	<u>-</u>	<u>-</u>	<u>4,644</u>
-	-	-	5,000	-
-	23,549	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
82,669	-	-	-	8,423
-	-	-	-	-
6,798	-	-	-	-
<u>89,467</u>	<u>23,549</u>	<u>-</u>	<u>5,000</u>	<u>8,423</u>
6,949	(6,738)	-	(5,000)	(3,779)
-	-	-	-	-
-	17,839	-	5,000	5,249
-	-	-	-	-
-	<u>17,839</u>	<u>-</u>	<u>5,000</u>	<u>5,249</u>
-	-	-	-	-
6,949	11,101	-	-	1,470
<u>60,934</u>	<u>(1,809)</u>	<u>-</u>	<u>-</u>	<u>5,179</u>
<u>\$ 67,883</u>	<u>\$ 9,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,649</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, 2020

	<u>911 SYSTEM</u>	<u>PLANNING AND ZONING</u>	<u>SOIL CONSERVATION DISTRICT</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Charges for services	12,543	-	-
Investment interest	8,124	-	-
Misc. and contributions	13,308	-	-
	<u>33,975</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
General government	-	-	-
Public safety	21,602	-	-
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>21,602</u>	<u>-</u>	<u>7,500</u>
Excess (deficiency) of revenues over expenditures	12,373	-	(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	12,373	-	-
Fund Balances, October 1, 2019	<u>37,032</u>	<u>2,409</u>	<u>-</u>
FUND BALANCES, September 30, 2020	<u>\$ 49,405</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	56,002	-	-	158,556
-	-	-	-	-
-	-	-	-	-
10,646	-	-	90	-
<u>10,646</u>	<u>56,002</u>	<u>-</u>	<u>90</u>	<u>158,556</u>
-	75,011	-	-	-
10,735	-	-	-	15,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	143,556
<u>10,735</u>	<u>75,011</u>	<u>-</u>	<u>-</u>	<u>158,556</u>
(89)	(19,009)	-	90	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(89)	(19,009)	-	90	-
<u>9,805</u>	<u>65,467</u>	<u>8,038</u>	<u>2,471</u>	<u>(846)</u>
\$ <u><u>9,716</u></u>	\$ <u><u>46,458</u></u>	\$ <u><u>8,038</u></u>	\$ <u><u>2,561</u></u>	\$ <u><u>(846)</u></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, 2020

	<u>WEED REVOLVING</u>	<u>COOP. WEED MNGMT</u>	<u>AMBULANCE DONATIONS</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues	-	47,460	-
Charges for services	8,298	-	-
Investment interest	-	-	-
Misc. and contributions	5,500	-	-
	<u>13,798</u>	<u>47,460</u>	<u>-</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Parks and recreation	-	-	-
Education	-	-	-
Conservation/economic development	16,473	55,236	-
Debt service:			
Principle retirement	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	5,500	-	-
	<u>21,973</u>	<u>55,236</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,175)	(7,776)	-
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	(8,175)	(7,776)	-
Fund Balances, October 1, 2019	<u>134,695</u>	<u>22,043</u>	<u>147</u>
FUND BALANCES, September 30, 2020	<u>\$ 126,520</u>	<u>\$ 14,267</u>	<u>\$ 147</u>

<u>FOREST FUNDS TITLE III</u>	<u>TAYLOR GRAZING</u>	<u>COMMUNITY CENTER</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ 416,845
-	-	-	15,057
-	-	-	605
-	6,370	-	340,527
-	-	-	96,723
-	-	-	15,537
-	-	-	57,590
<u>-</u>	<u>6,370</u>	<u>-</u>	<u>942,884</u>
-	-	-	136,508
-	-	-	429,570
-	-	-	-
-	-	-	51,340
-	-	-	11,107
-	-	-	1,350
-	5,530	-	210,067
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>155,854</u>
<u>-</u>	<u>5,530</u>	<u>-</u>	<u>995,796</u>
-	840	-	(52,912)
-	-	-	-
-	-	-	65,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>65,500</u>
-	-	-	-
-	840	-	12,588
<u>164</u>	<u>1,257</u>	<u>(4,257)</u>	<u>668,631</u>
\$ <u>164</u>	\$ <u>2,097</u>	\$ <u>(4,257)</u>	\$ <u>681,219</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2020

	<u>AUDITOR TRUST</u>	<u>COURT FACILITY TRUST</u>	<u>DISTRICT COURT TRUST</u>
ASSETS			
Cash - County Treasurer	\$ 22,938	\$ 1,270	\$ 50,641
Receivables	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>22,938</u>	<u>1,270</u>	<u>50,641</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 22,938</u>	<u>\$ 1,270</u>	<u>\$ 50,641</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	<u>21,015</u>	<u>-</u>	<u>21,523</u>
TOTAL LIABILITIES	<u>21,015</u>	<u>-</u>	<u>21,523</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Unreserved fund balances	<u>1,923</u>	<u>1,270</u>	<u>29,118</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 22,938</u>	<u>\$ 1,270</u>	<u>\$ 50,641</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	\$ 357	\$ 1,032	\$ 6,319
-	-	-	-	-
<u>15</u>	<u>6</u>	<u>357</u>	<u>1,032</u>	<u>6,319</u>
-	-	-	-	-
<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ 357</u>	<u>\$ 1,032</u>	<u>\$ 6,319</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	36
-	-	-	-	<u>36</u>
-	-	-	-	-
<u>15</u>	<u>6</u>	<u>357</u>	<u>1,032</u>	<u>6,283</u>
<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ 357</u>	<u>\$ 1,032</u>	<u>\$ 6,319</u>

CLARK COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2020

	<u>CLOUD SEEDING TRUST</u>	<u>WATER DISTRICTS</u>	<u>INDIGENT TRUST</u>
ASSETS			
Cash - County Treasurer	\$ 6,892	\$ 114,382	\$ 13,143
Receivables	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>6,892</u>	<u>114,382</u>	<u>13,143</u>
DEFERRED OUTFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 6,892</u>	<u>\$ 114,382</u>	<u>\$ 13,143</u>
LIABILITIES			
Negative cash	\$ -	\$ -	\$ -
Warrants payable	<u>-</u>	<u>10,199</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>10,199</u>	<u>-</u>
DEFERRED INFLOWS			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Unreserved fund balances	<u>6,892</u>	<u>104,183</u>	<u>13,143</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 6,892</u>	<u>\$ 114,382</u>	<u>\$ 13,143</u>

**PUBLIC
ADMINISTRATION
TRUST**

TOTALS

\$	-	\$	216,995
	-		-
	-		216,995
	-		-
\$	-	\$	216,995
\$	-	\$	-
	-		52,773
	-		52,773
	-		-
	-		164,222
\$	-	\$	216,995

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, 2020

	<u>AUDITOR TRUST</u>	<u>COURT FACILITIES TRUST</u>	<u>DISTRICT COURT TRUST</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenues	1,039	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	365,672	-	98,606
	<u>366,711</u>	<u>-</u>	<u>98,606</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	367,011	-	93,678
	<u>367,011</u>	<u>-</u>	<u>93,678</u>
Excess (deficiency) of revenues over expenditures	(300)	-	4,928
OTHER FINANCIAL SOURCES (USES)			
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(300)	-	4,928
Fund Balances, Oct. 1, 2019	<u>2,223</u>	<u>1,270</u>	<u>24,190</u>
FUND BALANCES, Sept. 30, 2020	<u>\$ 1,923</u>	<u>\$ 1,270</u>	<u>\$ 29,118</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, 2020**

	<u>YOUTH PLATE TRUST</u>	<u>MEDICAL INSURANCE TRUST</u>	<u>SHERIFF'S VEHICLE TRUST</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	4,839
Intergovernmental revenues	-	-	(2,447)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment interest	-	-	-
Misc. and contributions	-	-	401
	<u>-</u>	<u>-</u>	<u>2,793</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	-	-	1,706
	<u>-</u>	<u>-</u>	<u>1,706</u>
Excess (deficiency) of revenues over expenditures	-	-	1,087
OTHER FINANCIAL SOURCES (USES)			
Statutory transfers in	-	-	-
Statutory transfers out	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	-	1,087
Fund Balances, Oct. 1, 2019	<u>15</u>	<u>6</u>	<u>(730)</u>
FUND BALANCES, Sept. 30, 2020	<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ 357</u>

<u>SHERIFF'S COMMISSARY TRUST</u>	<u>TAX TRUST</u>	<u>CLOUD SEEDING TRUST</u>	<u>WATER DISTRICTS</u>	<u>INDIGENT TRUST</u>
\$ -	\$ 4,427	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	104,344	170,045	-
-	-	-	-	-
-	-	-	-	-
<u>2,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,730</u>
<u>2,258</u>	<u>4,427</u>	<u>104,344</u>	<u>170,045</u>	<u>3,730</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	170,787	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,504</u>	<u>-</u>	<u>103,140</u>	<u>-</u>	<u>-</u>
<u>1,504</u>	<u>-</u>	<u>103,140</u>	<u>170,787</u>	<u>-</u>
754	4,427	1,204	(742)	3,730
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
754	4,427	1,204	(742)	3,730
<u>278</u>	<u>1,856</u>	<u>5,688</u>	<u>104,925</u>	<u>9,413</u>
<u>\$ 1,032</u>	<u>\$ 6,283</u>	<u>\$ 6,892</u>	<u>\$ 104,183</u>	<u>\$ 13,143</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, 2020

	PUBLIC ADMINISTRATOR TRUST	TOTALS
	<u> </u>	<u> </u>
REVENUES		
Taxes	\$ -	\$ 4,427
Licenses and permits	-	4,839
Intergovernmental revenues	-	(1,408)
Charges for services	-	274,389
Fines and forfeitures	-	-
Investment interest	-	-
Misc. and contributions	-	470,667
	<u> </u>	<u> </u>
	-	752,914
EXPENDITURES		
General government	-	-
Public safety	-	-
Public works	-	-
Health, welfare and sanitation	-	170,787
Parks and recreation	-	-
Education	-	-
Conservation and economic develop.	-	-
Debt service:		
Principle retirement	-	-
Interest and fiscal charges	-	-
Trust remittance	-	567,039
	<u> </u>	<u> </u>
	-	737,826
Excess (deficiency) of revenues over expenditures	-	15,088
OTHER FINANCIAL SOURCES (USES)		
Statutory transfers in	-	-
Statutory transfers out	-	-
	<u> </u>	<u> </u>
Excess (deficiency) of revenues over expenditures and other uses	-	15,088
Fund Balances, Oct. 1, 2019	<u> </u>	<u> </u>
	-	149,134
FUND BALANCES, Sept. 30, 2020	<u><u> </u></u>	<u><u> </u></u>
	\$ -	\$ 164,222

OTHER SUPPLEMENTARY INFORMATION

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor</i>			
Salaries	\$ 46,156	\$ 46,156	\$ -
Travel	3,400	1,791	1,609
Supplies	1,800	1,451	349
Utilities	1,400	621	779
Repairs and maintenance	100	-	100
Dues and memberships	500	225	275
Miscellaneous	500	34	466
Capital outlay	500	-	500
Department totals	<u>54,356</u>	<u>50,278</u>	<u>4,078</u>
<i>Assessor</i>			
Salaries	46,156	46,156	-
Travel	2,400	1,119	1,281
Supplies	1,450	1,359	91
Utilities	850	532	318
Repairs and maintenance	250	-	250
Dues and memberships	400	200	200
Miscellaneous	200	-	200
Capital outlay	1,800	-	1,800
Department totals	<u>53,506</u>	<u>49,366</u>	<u>4,140</u>
<i>Treasurer/Tax Collector</i>			
Salaries	57,171	53,196	3,975
Travel	2,700	229	2,471
Supplies	1,300	729	571
Utilities	920	914	6
Repairs and maintenance	200	-	200
Advertising	-	-	-
Dues and memberships	355	-	355
Miscellaneous	950	461	489
Capital outlay	500	428	72
Department Totals	<u>\$ 64,096</u>	<u>\$ 55,957</u>	<u>\$ 8,139</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Sheriff</i>			
Salary - officer	\$ 149,550	\$ 138,536	\$ 11,014
Travel	4,500	2,566	1,934
Supplies	1,500	1,117	383
Utilities	7,500	4,973	2,527
Vehicles	32,000	23,275	8,725
Repairs and maintenance	13,000	2,837	10,163
Jail	8,500	8,576	(76)
Rent/lease	13,000	12,542	458
Juvenile detention	-	-	-
Dues and memberships	9,500	9,382	118
Uniforms	2,000	1,703	297
Weapons/ammunition	3,000	1,527	1,473
Other - miscellaneous	12,300	4,859	7,441
Education - other	3,000	2,717	283
Grants	-	-	-
Capital outlay	<u>36,500</u>	<u>35,235</u>	<u>1,265</u>
Department Totals	<u>295,850</u>	<u>249,845</u>	<u>46,005</u>
<i>Commissioners</i>			
Salary - commissioners	54,177	54,177	-
Travel	8,000	4,526	3,474
Insurance	-	-	-
Miscellaneous	<u>500</u>	<u>305</u>	<u>195</u>
Department Totals	<u>62,677</u>	<u>59,008</u>	<u>3,669</u>
<i>Coroner</i>			
Salaries	2,861	2,561	300
Travel	1,500	476	1,024
Miscellaneous	300	11	289
Education	500	-	500
Coroner	4,350	5,082	(732)
Capital outlay	<u>150</u>	<u>-</u>	<u>150</u>
Department Totals	<u>\$ 9,661</u>	<u>\$ 8,130</u>	<u>\$ 1,531</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Prosecuting Attorney</i>			
Salaries	\$ 40,360	\$ 40,360	\$ -
Travel	1,200	1,200	-
Utilities	-	-	-
Contingency	-	-	-
Drug enforcement	-	-	-
Dues and memberships	900	900	-
Miscellaneous	5,000	7,548	(2,548)
Capital outlay	-	-	-
	<u>47,460</u>	<u>50,008</u>	<u>(2,548)</u>
Department Totals	<u>47,460</u>	<u>50,008</u>	<u>(2,548)</u>
<i>Courthouse</i>			
Salaries	5,711	5,711	-
Supplies	1,500	1,088	412
Utilities	24,300	18,765	5,535
Repairs and maintenance	5,000	1,305	3,695
Miscellaneous	1,200	288	912
Contract labor	-	-	-
Capital outlay	3,200	-	3,200
	<u>40,911</u>	<u>27,157</u>	<u>13,754</u>
Department Totals	<u>40,911</u>	<u>27,157</u>	<u>13,754</u>
<i>County Agent</i>			
Salaries	33,232	32,614	618
Travel	1,700	581	1,119
Supplies	1,000	467	533
Utilities	1,200	951	249
Repairs and maintenance	-	-	-
Computer software	300	200	100
Dues and memberships	-	-	-
Publications	500	306	194
Miscellaneous	500	78	422
Contracts - county agent	300	300	-
Capital outlay	300	-	300
	<u>39,032</u>	<u>35,497</u>	<u>3,535</u>
Department Totals	<u>39,032</u>	<u>35,497</u>	<u>3,535</u>
<i>Election</i>			
Supplies	500	418	82
Miscellaneous	-	-	-
Contracts - labor	-	-	-
Grants	-	-	-
	<u>500</u>	<u>418</u>	<u>82</u>
Department Totals	<u>\$ 500</u>	<u>\$ 418</u>	<u>\$ 82</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>County General</i>			
Salaries	\$ 21,761	\$ 21,761	\$ -
Personnel benefits	208,000	180,376	27,624
Vehicle operating expense	1,000	11	989
Professional services	14,000	14,000	-
Computer software	-	-	-
Contingency account	4,000	-	4,000
Dues and membership	6,000	4,900	1,100
Refunds	-	-	-
Printing	1,600	1,576	24
Miscellaneous	39,800	35,454	4,346
Contracts	60,800	63,093	(2,293)
Capital outlay	16,125	8,314	7,811
	<u>373,086</u>	<u>329,485</u>	<u>43,601</u>
Department Totals			
	<u>373,086</u>	<u>329,485</u>	<u>43,601</u>
TOTAL GENERAL	\$ <u>1,041,135</u>	\$ <u>915,149</u>	\$ <u>125,986</u>

CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salaries	\$ 497,605	\$ 387,371	\$ 110,234
Personnel benefits	161,080	151,479	9,601
Travel	4,000	-	4,000
Supplies - office	21,800	15,486	6,314
Insurance	13,000	7,382	5,618
Utilities	27,500	19,291	8,209
Vehicles	230,000	135,551	94,449
Professional services	25,000	1,477	23,523
Repairs and maintenance	95,000	40,462	54,538
Cutting edges and tips	20,000	19,146	854
Rent	20,000	14,014	5,986
Uniforms	7,000	2,605	4,395
Debt service	-	-	-
Miscellaneous	10,000	3,160	6,840
Crushed rock and gravel	275,000	-	275,000
Signs	10,000	2,576	7,424
Culverts	15,000	6,123	8,877
Plant asphalt mix	150,000	59,806	90,194
Other road materials	10,000	10,000	-
Grant	-	-	-
Special projects	1,142,640	247,498	895,142
Forest apportionment	93,000	103,468	(10,468)
Capital outlay	913,520	221,569	691,951
TOTAL ROAD AND BRIDGE	<u>\$ 3,741,145</u>	<u>\$ 1,448,464</u>	<u>\$ 2,292,681</u>
AMBULANCE			
Salaries	\$ 21,120	\$ 19,605	\$ 1,515
Personnel benefits	5,700	4,539	1,161
Travel	1,000	1,027	(27)
Supplies	5,000	5,286	(286)
Utilities	1,500	1,481	19
Vehicles	4,800	2,395	2,405
Other miscellaneous	3,000	10,337	(7,337)
Education - other	5,000	3,275	1,725
Medical - other	-	-	-
Grant	-	1,580	(1,580)
Capital Outlay	16,000	-	16,000
TOTAL AMBULANCE	<u>\$ 63,120</u>	<u>\$ 49,525</u>	<u>\$ 13,595</u>
FOREST APPORTIONMENT			
Forest Apportionment Expenses	\$ 441,640	\$ 332,317	\$ 109,323
TOTAL FOREST APPORTIONMENT	<u>\$ 441,640</u>	<u>\$ 332,317</u>	<u>\$ 109,323</u>

CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salaries	\$ 47,317	\$ 36,352	\$ 10,965
Personnel benefits	14,667	13,823	844
Travel	1,500	16	1,484
Supplies	1,800	1,220	580
Utilities	2,000	2,138	(138)
Professional svc. - public defender	11,521	13,162	(1,641)
Repairs and maintenance	1,500	-	1,500
Contingency account	4,000	-	4,000
Dues and memberships	700	375	325
Transcripts	900	-	900
Miscellaneous	9,200	1,106	8,094
Jury	5,000	30	4,970
Detention, Counseling	-	-	-
Capital - other	-	-	-
TOTAL DISTRICT COURT	<u>\$ 100,105</u>	<u>\$ 68,222</u>	<u>\$ 31,883</u>
COUNTY FAIR			
Salaries	\$ 2,750	\$ 1,831	\$ 919
Personnel benefits	400	240	160
Utilities	5,900	3,843	2,057
Repairs	1,800	994	806
Fair premiums and awards	4,000	4,000	-
Miscellaneous	1,500	209	1,291
TOTAL COUNTY FAIR	<u>\$ 16,350</u>	<u>\$ 11,117</u>	<u>\$ 5,233</u>
JUSTICE FUND			
Salaries	\$ 180,000	\$ 180,878	\$ (878)
Personnel benefits	66,230	60,720	5,510
Grants	-	-	-
TOTAL JUSTICE FUND	<u>\$ 246,230</u>	<u>\$ 241,598</u>	<u>\$ 4,632</u>
HEALTH DISTRICT			
Salary - custodian	\$ 1,447	\$ 1,459	\$ (12)
Personnel benefits	145	112	33
Utilities	2,200	1,631	569
Repairs and maintenance	1,996	-	1,996
Miscellaneous	100	-	100
Contracts	250	-	250
District 7 health district	6,097	5,738	359
TOTAL HEALTH DISTRICT	<u>\$ 12,235</u>	<u>\$ 8,940</u>	<u>\$ 3,295</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
INDIGENT AND CHARITY			
Salaries	\$ 2,820	\$ 2,820	\$ -
Personnel benefits	1,500	552	948
Travel	1,000	(1)	1,001
Professional services	37,794	9,019	28,775
Miscellaneous	1,000	-	1,000
Medical	8,000	-	8,000
Catastrophic	85,000	-	85,000
Indigent - other	7,800	-	7,800
TOTAL INDIGENT AND CHARITY	<u>\$ 144,914</u>	<u>\$ 12,390</u>	<u>\$ 132,524</u>
JUNIOR COLLEGE TUITION			
Miscellaneous	\$ 4,000	\$ 1,350	\$ 2,650
TOTAL JUNIOR COLLEGE	<u>\$ 4,000</u>	<u>\$ 1,350</u>	<u>\$ 2,650</u>
ECONOMIC DEVELOPMENT			
Salaries	\$ 11,658	\$ 11,808	\$ (150)
Personnel benefits	6,400	2,413	3,987
Travel	1,000	-	1,000
Supplies	350	1	349
Utilities	600	-	600
Dues and memberships	500	524	(24)
Miscellaneous	50,300	19,490	30,810
Grant	-	-	-
Capital outlay	600	-	600
TOTAL ECONOMIC DEVELOPMENT	<u>\$ 71,408</u>	<u>\$ 34,236</u>	<u>\$ 37,172</u>
COUNTY/CITY BUILDING			
Utilities	\$ 9,000	\$ 7,146	\$ 1,854
Vehicles	-	-	-
Miscellaneous	1,300	590	710
Contracts	-	-	-
TOTAL COUNTY/CITY BUILDING	<u>\$ 10,300</u>	<u>\$ 7,736</u>	<u>\$ 2,564</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVALUATION			
Salaries	\$ 18,342	\$ 12,631	\$ 5,711
Personnel benefits	1,600	966	634
Travel	1,000	-	1,000
Supplies	400	291	109
Miscellaneous	200	-	200
Contracts	<u>15,500</u>	<u>10,675</u>	<u>4,825</u>
TOTAL REVALUATION	<u>\$ 37,042</u>	<u>\$ 24,563</u>	<u>\$ 12,479</u>
SOLID WASTE			
Salaries	\$ 12,875	\$ 11,320	\$ 1,555
Personnel benefits	6,684	2,217	4,467
Travel	-	-	-
Supplies	50	-	50
Utilities	1,100	383	717
Vehicles	200	-	200
Tipping fees	18,000	15,890	2,110
Repairs and maintenance	600	-	600
Miscellaneous	-	-	-
Signs	200	200	-
Capital outlay	<u>9,950</u>	<u>-</u>	<u>9,950</u>
TOTAL SOLID WASTE	<u>\$ 49,659</u>	<u>\$ 30,010</u>	<u>\$ 19,649</u>
TORT LIABILITY			
Insurance	\$ 27,000	\$ 24,198	\$ 2,802
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TORT LIABILITY	<u>\$ 27,000</u>	<u>\$ 24,198</u>	<u>\$ 2,802</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, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salaries	\$ 50,543	\$ 49,277	\$ 1,266
Personnel benefits	24,165	19,162	5,003
Travel	1,500	841	659
Supplies	200	55	145
Insurance	-	-	-
Utilities	1,600	2,152	(552)
Vehicles	6,000	1,596	4,404
Repairs and maintenance	4,000	3,427	573
Contingency account	-	-	-
Miscellaneous	2,500	571	1,929
Education - other	550	345	205
Chemicals	3,000	5,364	(2,364)
Contracts	-	-	-
Special project - wash station	-	-	-
Capital outlay	9,000	6,798	2,202
TOTAL WEEDS	<u>\$ 103,058</u>	<u>\$ 89,588</u>	<u>\$ 13,470</u>
JUVENILE JUSTICE			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Miscellaneous	2,300	450	1,850
Contracts - Other	2,000	-	2,000
Grant	24,720	23,099	1,621
TOTAL JUVENILE JUSTICE	<u>\$ 29,020</u>	<u>\$ 23,549</u>	<u>\$ 5,471</u>
REVENUE SHARING			
Miscellaneous	\$ 725,677	\$ 1,000	\$ 724,677
Grant expenditures	-	-	-
Capital outlay	-	-	-
TOTAL REVENUE SHARING	<u>\$ 725,677</u>	<u>\$ 1,000</u>	<u>\$ 724,677</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, 2020

	<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	771	(1)
Travel	350	-	350
Supplies	350	10	340
Utilities	600	515	85
Miscellaneous	500	-	500
Contracts	5,000	3,191	1,809
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LAND USE PLAN	<u>\$ 12,570</u>	<u>\$ 8,423</u>	<u>\$ 4,147</u>
911 SYSTEM			
Miscellaneous	\$ 36,000	\$ 21,602	\$ 14,398
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 911 SYSTEM	<u>\$ 36,000</u>	<u>\$ 21,602</u>	<u>\$ 14,398</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>\$ 10,000</u>	<u>\$ 10,735</u>	<u>\$ (735)</u>
TOTAL DISASTER EMERGENCY	<u>\$ 10,000</u>	<u>\$ 10,735</u>	<u>\$ (735)</u>

**CLARK COUNTY - STATE OF IDAHO
 ANALYSIS OF EXPENDITURES BY FUND
 BUDGETARY BASIS
 For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ELECTION CONSOLIDATION			
Salaries	\$ 32,107	\$ 32,107	\$ -
Personnel benefits	15,700	13,368	2,332
Travel	1,000	335	665
Supplies	8,000	5,309	2,691
Utilities	-	-	-
Miscellaneous	45,000	14,510	30,490
Contracts	<u>10,000</u>	<u>9,382</u>	<u>618</u>
TOTAL ELECTION CONSOLIDATION	<u>\$ 111,807</u>	<u>\$ 75,011</u>	<u>\$ 36,796</u>
PAYMENT IN LIEU			
Miscellaneous	\$ 265,000	\$ 238,119	\$ 26,881
Grant expenditures	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PAYMENT IN LIEU	<u>\$ 265,000</u>	<u>\$ 238,119</u>	<u>\$ 26,881</u>
COMMUNITY CENTER			
Miscellaneous	\$ -	\$ -	\$ -
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMMUNITY CENTER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
GRANTS			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GRANTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INTERLOCK MONITORING			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTERLOCK MONITORING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SHERIFF'S DISPATCH E911			
Miscellaneous expenditures	\$ -	\$ 15,000	\$ (15,000)
Capital outlay	<u>-</u>	<u>143,556</u>	<u>(143,556)</u>
TOTAL SHERIFF'S DISPATCH E911	<u>\$ -</u>	<u>\$ 158,556</u>	<u>\$ (158,556)</u>
WEED REVOLVING			
Miscellaneous	\$ -	\$ 9,380	\$ (9,380)
Chemicals	<u>-</u>	<u>12,593</u>	<u>(12,593)</u>
TOTAL WEED REVOLVING	<u>\$ -</u>	<u>\$ 21,973</u>	<u>\$ (21,973)</u>

**CLARK COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
BUDGETARY BASIS
For the Year Ended September 30, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COOPERATIVE WEED MANAGEMENT			
Miscellaneous	\$ -	\$ 55,236	\$ (55,236)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COOPERATIVE WEED MANAGEMENT	<u>\$ -</u>	<u>\$ 55,236</u>	<u>\$ (55,236)</u>
RANGE IMPROVEMENT DISTRICT			
Miscellaneous	\$ -	\$ -	\$ -
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	\$ -	\$ 5,530	\$ (5,530)
TOTAL TAYLOR GRAZING	<u>\$ -</u>	<u>\$ 5,530</u>	<u>\$ (5,530)</u>
TOTAL SPECIAL REVENUE	<u>\$ 6,270,780</u>	<u>\$ 3,016,488</u>	<u>\$ 3,254,292</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 7,311,915</u>	<u>\$ 3,931,637</u>	<u>\$ 3,380,278</u>

**CLARK COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2020**

Total expenditures - budgetary basis	\$	3,931,637
Net adjustments to accounts payable		36,366
Expenditures reclassified as prepaid expenses		4,410
Expenditures reclassified from revenues		-
Direct grant expenditures		-
Capital outlays acquired through trade-ins		<u>219,500</u>
Total expenditures - GAAP basis	\$	<u><u>4,191,913</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, 2020, 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 14, 2021.

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. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described below as Finding 2020-001, that we consider to be a significant deficiency.

Finding 2020-001:

Criteria:

Generally accepted accounting principles require that taxes receivable and the associated revenue be booked when the tax is levied.

Condition:

The taxes receivable was not booked at the beginning of the fiscal year and all subsequent tax payments were booked against the receivable account, no tax revenue was recognized during the fiscal year.

Cause:

Beginning of the fiscal year accounting entry to book taxes receivable and revenue was not done for the 2019 taxes.

Effect:

On the general ledger, the 2019 property taxes receivable were understated by \$687,249 and 2019 tax revenue were also understated by \$687,249.

Recommendation:

At the beginning of the fiscal year an accounting entry should be made to book the tax amount levied for the various funds listed on the State L-2 Form to taxes receivable with the offset credit entry to tax revenue. During the year tax payments would be booked against the receivable and then at the end of the fiscal year before the books are closed reconcile the general ledger to the assessment rolls.

Response 2020-001:

Management's Response and Corrective Action:

Management will put in place controls and procedures to ensure levied taxes are booked at the beginning of the fiscal year from the L-2 form. Then reconcile the general ledger to the assessment rolls before the books are closed each fiscal year.

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.

Seadle Hart + Associates, PLLC

Idaho Falls, Idaho
June 14, 2021