

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 1997**



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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS
Independent Auditor's Report

Board of County Commissioners
Oneida County
Malad City, Idaho 83252

We have audited the accompanying general purpose financial statements of Oneida County as of and for the year ended September 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Oneida County Hospital, which statements represent 100% of the assets and revenues of the Proprietary Fund as of June 30, 1997. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Proprietary Fund is based solely on the report of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The County has not maintained records for its General Fixed Assets Account Group. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we cannot express an opinion on the General Fixed Assets Account Group listed at \$3,287,708.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we audited the General Fixed Assets Account Group referred to in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Oneida County as of September 30, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 15, 1997 on our consideration of Oneida County's internal control structure and on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Oneida County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Condie, Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1997

ONEIDA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 1997

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
Assets		
Cash and Investments (Note B & 4)	222,753	851,415
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C)		61,277
Delinquent Taxes and Assessments Receivable (Note D)	23,222	53,461
Supplies and Other Current Assets		
Assets Limited as to Use (Note 3)		
Other Assets		
Property, Plant and Equipment (Notes E & 5)		
Assets Under Capital Leases (Note E)		
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	<u>245,975</u>	<u>966,153</u>
Liabilities		
Warrants Payable (Note F)	36,803	63,835
Vouchers Payable (Note G)	11,695	103,114
Due to Other Taxing Units		
Obligations Under Capitalized Leases (Notes I & 6)		
Landfill Closure and Postclosure Cost (Note L)		
Accrued Compensated Absences (Note J)		
Deferred Revenue (Note D)	<u>23,087</u>	<u>52,910</u>
Total Liabilities	71,584	219,859
Fund Equity		
Investment in General Fixed Assets and Capital Leases (Note E)		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	103,092	629,985
Undesignated	<u>71,299</u>	<u>116,310</u>
Total Fund Equity	<u>174,391</u>	<u>746,294</u>
Total Liabilities and Fund Equity	<u>245,975</u>	<u>966,153</u>

See accompanying notes to financial statements.

<u>Proprietary Fund Type</u> <u>Enterprise</u> <u>Hospital</u> <u>6-30-97</u>	<u>All Trust and Agency Funds</u>	<u>Account Groups</u>		<u>(Memo Only) Totals</u>
		<u>General</u>	<u>General</u>	
		<u>Fixed Assets</u> <u>(Unaudited)</u>	<u>Long-Term</u> <u>Debt</u>	
87,944	79,524			1,241,636
604,895				666,172
	136,334			213,017
155,117				155,117
368,614				368,614
143,468				143,468
1,469,564		2,796,294		4,265,858
		491,414		491,414
			370,062	370,062
<u>2,829,602</u>	<u>215,858</u>	<u>3,287,708</u>	<u>370,062</u>	<u>7,915,358</u>
	57,071			157,708
509,730				624,538
	139,909			139,909
1,486,636			312,148	1,798,784
			22,243	22,243
			35,671	35,671
	18,878			94,875
1,996,366	215,858	0	370,062	2,873,729
		3,287,708		3,287,708
833,236				833,236
				733,077
				187,609
<u>833,236</u>	<u>0</u>	<u>3,287,708</u>	<u>0</u>	<u>5,041,629</u>
<u>2,829,602</u>	<u>215,858</u>	<u>3,287,708</u>	<u>370,062</u>	<u>7,915,358</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Governmental Fund Types</u>		(Memo Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Revenues			
Property Taxes, Penalty & Interest	259,288	496,339	755,627
State Shared Revenue	240,325	1,036,133	1,276,458
Federal Revenue		130,975	130,975
Licenses and Permits	2,679		2,679
Charges for Services	52,978	338,677	391,655
Fines and Forfeitures	40	69,885	69,925
Miscellaneous	<u>70,943</u>	<u>35,819</u>	<u>106,762</u>
Total Revenues	626,252	2,107,828	2,734,081
Expenditures			
Salaries and Wages	234,570	697,863	932,432
Employee Benefits	78,146	219,020	297,167
Supplies	29,637	159,030	188,667
Other Services and Charges	366,554	734,204	1,100,759
Capital Outlay	41,070	145,646	186,715
Capital Lease Payments:			
Principal Payments	8,699	73,868	82,567
Interest Expenditures	<u>1,162</u>	<u>16,303</u>	<u>17,465</u>
Total Expenditures	<u>759,837</u>	<u>2,045,934</u>	<u>2,805,771</u>
Excess Revenues Over Expenditures	(133,585)	61,894	(71,690)
Other Financing Sources (Uses):			
Equipment Leases	<u>24,873</u>	<u>58,806</u>	<u>83,679</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	(108,712)	120,700	11,989
Fund Balance at Beginning of Year	<u>283,102</u>	<u>625,594</u>	<u>908,696</u>
Fund Balance at End of Year	<u><u>174,391</u></u>	<u><u>746,294</u></u>	<u><u>920,685</u></u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes and Assessments	250,000	259,288	9,288
Other	<u>260,067</u>	<u>366,964</u>	<u>106,897</u>
Total Revenues	510,067	626,252	116,185
Expenditures			
Salaries and Wages	241,419	234,570	6,849
Employee Benefits	81,348	78,146	3,202
Supplies	27,845	29,637	(1,792)
Other Services and Charges	389,894	369,006	20,888
Capital Outlay	<u>32,500</u>	<u>23,605</u>	<u>8,895</u>
Total Expenditures	<u>773,006</u>	<u>734,964</u>	<u>38,042</u>
Excess (Deficit) Revenues Over Expenditures	(262,939)	(108,712)	154,227
Other Financing Sources (Uses)			
Fund Transfers	<u>(3,644)</u>	<u>0</u>	<u>3,644</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(266,583)	(108,712)	157,871
Fund Balance at Beginning of Year	<u>266,583</u>	<u>283,102</u>	<u>16,520</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>174,391</u></u>	<u><u>174,391</u></u>

See accompanying notes to financial statements.

Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
489,203	496,339	7,136	739,203	755,627	16,424
<u>1,460,933</u>	<u>1,611,489</u>	<u>150,556</u>	<u>1,721,000</u>	<u>1,978,454</u>	<u>257,453</u>
1,950,136	2,107,828	157,692	2,460,203	2,734,081	273,877
707,645	697,863	9,782	949,064	932,432	16,631
236,781	219,020	17,761	318,129	297,167	20,963
140,799	159,030	(18,231)	168,644	188,667	(20,023)
890,519	733,166	157,353	1,280,413	1,102,172	178,241
<u>169,913</u>	<u>178,049</u>	<u>(8,136)</u>	<u>202,413</u>	<u>201,654</u>	<u>759</u>
<u>2,145,656</u>	<u>1,987,128</u>	<u>158,528</u>	<u>2,918,662</u>	<u>2,722,092</u>	<u>196,570</u>
(195,520)	120,700	316,220	(458,459)	11,989	470,447
<u>3,644</u>	<u>0</u>	<u>(3,644)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(191,876)	120,700	312,576	(458,459)	11,989	470,447
<u>191,876</u>	<u>625,594</u>	<u>433,718</u>	<u>458,459</u>	<u>908,696</u>	<u>450,238</u>
<u>0</u>	<u>746,294</u>	<u>746,294</u>	<u>0</u>	<u>920,685</u>	<u>920,685</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1997 WITH COMPARATIVE TOTALS FOR 1996

	<u>Proprietary Fund Type</u>	
	<u>Enterprise Fund (Hospital)</u>	
	<u>1997</u>	<u>1996</u>
<u>Revenue</u>		
Daily Patient Services	3,143,544	3,081,072
Ad Valorem Taxes	261,446	118,616
Other Revenue	57,981	70,718
Total Revenue	3,462,971	3,270,406
<u>Operating Expenses</u>		
Salaries and Benefits	2,016,572	1,902,264
Professional Fees and Other Purchased Services	434,208	371,441
Supplies	427,722	456,333
Utilities	57,249	49,320
Repairs and Maintenance	42,368	49,225
Insurance	29,217	24,583
Travel, Dues and Education	41,118	44,014
Depreciation and Amortization	181,186	149,425
Interest	110,276	108,178
Provision for Bad Debts	127,989	93,805
Other	53,032	59,273
Total Expenses	3,520,937	3,307,861
Profit (Loss) From Operations	(57,966)	(37,455)
<u>Non-Operating Gains</u>		
Unrestricted Gifts and Bequests		3,618
Income on Investments	20,427	23,262
Gain on Sale of Property	12,668	
Total Non-Operating Gains	33,095	26,880
Expenses in Excess of Revenues and Gains	<u>(24,871)</u>	<u>(10,575)</u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1997 WITH COMPARATIVE TOTALS FOR 1996

	<u>Unrestricted</u>	<u>Restricted</u>
Fund Balance, July 1, 1995	774,518	79,045
Excess of Revenue (Expenses)	(10,575)	
Gifts, Grants, and Bequests		56,446
Investment Income		3,079
Fund Expenditures and Uncollectable Pledges		<u>(66,631)</u>
Fund Balance, June 30, 1996	<u>763,943</u>	<u>71,939</u>
Excess of Revenue (Expenses)	(24,871)	
Gifts, Grants, and Bequests		50,951
Investment Income		3,028
Fund Expenditures and Uncollectable Pledges		<u>(31,754)</u>
Released from Restrictions for Purchases of Equipment	<u>16,000</u>	<u>(16,000)</u>
Fund Balance, June 30, 1997	<u><u>755,072</u></u>	<u><u>78,164</u></u>



ONEIDA COUNTY

COMBINED STATEMENT OF CASH FLOWS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1997 WITH COMPARATIVE TOTALS FOR 1996

	<u>Proprietary Fund Type</u>	
	<u>1997</u>	<u>1996</u>
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	2,940,565	2,948,690
Cash Payments to Employees for Services	(2,026,824)	(1,907,964)
Cash Payments to Suppliers for Goods and Services	(1,029,731)	(995,287)
Other Operating Revenue	27,914	26,949
Receipts from Unrestricted Gifts and Bequests		3,618
Net Cash Provided (Used) for Operating Activities	(88,076)	76,006
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	263,647	187,297
Net Borrowing on Tax Anticipation Note		(60,000)
Interest Payments on Tax Anticipation Notes		(3,786)
Net Proceeds from contributions Restricted for Specific Expenditure	53,260	57,034
Net Cash Provided by Non-Capital Financing Activities	316,907	180,545
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(4,437)	(117,424)
Principal Paid on Long-term Debt	(140,983)	(75,000)
Interest Paid on Capital Lease Obligation	(112,063)	(106,017)
Collections on Note Receivable	13,330	9,085
Proceeds from Sale of Property	58,355	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(185,798)	(289,356)
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	23,455	26,341
Net Cash Provided by Investing Activities	23,455	26,341
Net Increase (Decrease) in Cash and Cash Equivalents	66,488	(6,464)
Cash and Cash Equivalents, Beginning of Year	380,146	386,610
Cash and Cash Equivalents, End of Year	<u>446,634</u>	<u>380,146</u>
<u>Reconciliation of Cash and Cash Equivalents to the Balance Sheet</u>		
Cash and Cash Equivalents in Current Assets	87,944	40,710
Cash and Cash Equivalents in Assets Limited as to Use:		
Internally Designated	76,260	71,622
Held by Trustee Under Indenture Agreement	282,430	267,814
Cash and Cash Equivalents, End of Year	<u>446,634</u>	<u>380,146</u>

See accompanying notes to financial statements.

	<u>Proprietary Fund Type</u>	
	<u>1997</u>	<u>1996</u>
<u>Reconciliation of Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:</u>		
Loss from Operations	(57,966)	(37,455)
Adjustment to Reconcile Loss from Operations to Net Cash		
Provided by (Used for) Operating Activities:		
Depreciation and Amortization	181,186	149,425
Interest	110,276	108,178
County Tax Revenue	(261,446)	(118,616)
Grant Funds Restricted for Operating Purposes	(24,000)	(38,500)
Unrestricted Gifts and Bequests		3,618
Restricted Fund Expenditures	(1,135)	(28,131)
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	16,929	(162,355)
Estimated Third-Party Payer Settlements	(16,414)	36,937
Supplies	(8,160)	(17,771)
Prepaid Expenses and Other Current Assets	69,001	(34,557)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(4,523)	113,504
Salaries, Wages and Related Liabilities	(10,252)	20,157
Estimated Settlements Due to Medicare and Medicaid	(81,572)	81,572
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>(88,076)</u>	<u>76,006</u>
<u>Supplemental Schedule of Noncash Capital and Related Financing Activities</u>		
<u>Related Financing Activities:</u>		
Purchase of Equipment by Assuming Capital Lease Obligations	<u>217,619</u>	<u></u>



**ONEIDA COUNTY
MALAD CITY, IDAHO**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 1997**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

Oneida County is governed by an elected three member commission under the statutes for Idaho counties. Oneida County is located on the southeastern Idaho-Utah border. The County provides various services as authorized: charity and indigent, weed control, sanitary landfill, road and bridge, and airport maintenance. The County also acts as a collecting agent for taxing districts, which are separate from this report. As required by generally accepted accounting principles, these financial statements present Oneida County, Idaho and its component units. The component units discussed below are included in the reporting entity because of the significance of their operational or financial relationships with Oneida County.

Individual Component Unit Disclosures

Oneida County Hospital, Oneida County Fair, and Oneida County T.V. Translator Districts are governed by a board appointed by the Commissioners of Oneida County. Although they are legally separate from Oneida County, the aforementioned component units are reported as if they were part of the primary government because its sole purpose is to serve the citizens of Oneida County.

The accounting policies of the County are to conform to generally accepted accounting principles. The following is a summary of the more significant policies:

1. Scope of Entity

All funds and account groups of the County, as directed and defined by the National Council on Governmental Accounting Statement 3 - "Defining the Governmental Reporting Entity" are included in this general purpose financial report.

2. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

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. Idaho counties refer to this as the Current Expense Fund.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this category are as follows:

Road and Bridge	Solid Waste
Airport	Noxious Weed
Ambulance	Tort
District Court	Fair
Justice Fund	Charity and Indigent
TV Transmitter	Revaluation
Waterways	



NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The preventive health fund has been closed during the past year and combined with the General Fund.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise funds are used to account for operations-

- (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) 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, and other purposes.

The Oneida County Hospital is included in this category (see separate set of notes, pages 21-24). All financial information regarding Oneida County Hospital is as of and for the year ending June 30, 1997.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

ACCOUNT GROUPS

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the County.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the County.

3. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures other than interest on long-term debt are recorded when the liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. In the County, revenues are virtually unrestricted as to purpose of expenditure and nearly irrevocable, i.e. revocable only for failure to comply with prescribed compliance requirements, e.g. equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the available criteria.

Other Revenue

Licenses and permits, fees and fines, state and county funds, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is utilized by the Proprietary Fund (Oneida County Hospital) under which revenues and accounts receivable are recognized when services are provided, and expenses and liabilities are recorded at the time goods and services are received.

4. Budgetary Data

The County commissioners meet the second Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations to each office, department, and fund. Budgets are amended by commissioner resolution or court order as required by Idaho code.

The encumbrance system of accounting is not used by the County. A monthly budget report showing budgets, expenditures and unexpended budgets is printed and used to prevent over-expenditure of the fund's budget.



NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The County budget process is on the cash disbursement basis and therefore does not include capitalized leases.

The following is a reconciliation of budgetary amounts to the Combined Statement of Revenues and Expenditures:

<u>Fund</u>	<u>Adopted Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
General	623,006	150,000	773,006
Road and Bridge	789,969	126,653	916,622
Justice	672,215	506	672,721
Parks and Recreation	39,336	1,308	40,644
Waterways	11,650	906	12,556
Revaluation	33,250	8,655	41,905

The above budget amendments were done by order of the court or resolution for anticipated revenue.

5. General Fixed Assets (Unaudited)

General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as other expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded in general fixed assets at fair market value at the time received. As fixed assets are disposed of, the cost or estimated historical cost is removed from this account group. Receipts from the sale of general fixed assets are generally accounted for as revenue of the respective fund which purchased the assets.

No depreciation has been provided on general fixed assets.

Infrastructure costs, i.e. road and bridge construction, have not been capitalized or reported in the General Fixed Assets Account Group.

6. Total (Memo Only) Columns

The Total (Memo Only) columns on the combined financial statements represent an aggregate of the columnar statements by fund type and account group; they do not represent consolidated financial information. They are for analysis purposes only and data contained therein is not in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - CASH AND INVESTMENTS

The balance and location of cash is as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
County Controlled Funds:		
Cash on Hand	15	15
Petty Cash	275	275
U.S. Bank Sweep Investment	1,062,317	988,807
Ireland Bank Checking	<u>58,628</u>	<u>58,628</u>
Total Cash Held by County Treasurer	1,121,235	1,047,725
T.V. Translator Cash and Investments	<u>32,457</u>	<u>32,457</u>
Total County Controlled Funds	1,153,692	<u>1,080,182</u>
Oneida County Hospital	<u>87,944</u>	
Total Cash and Restricted Funds	<u>1,241,636</u>	



NOTE B - CASH AND INVESTMENTS (Cont.)

There are three categories of credit risk that apply to the County's cash and investments:

- 1) Insured or collateralized or which the securities are held by the County or the County's agent in the County's name;
- 2) Uninsured and uncollateralized; or
- 3) Uninsured and unregistered for which the securities are held by the counter party or by its trust department or agent but not in the County's name. This category also includes repurchase agreements with no underlying securities.

The County has funds held only in the following categories as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
1) Insured (FDIC)	191,375	191,375
2) Uninsured and Uncollateralized	<u>962,317</u>	<u>888,807</u>
Total Cash and Cash Equivalents	<u>1,153,692</u> *	<u>1,080,182</u> *

* These amounts do not include the County Hospital.

NOTE C - ACCOUNTS RECEIVABLE

The Ambulance Fund has \$10,407 of uncollected accounts which is net of \$5,075 allowance for bad debts. Also the County has \$11,050 in Solid Waste and \$39,820 Road and Bridge receivable from Malad City at year end.

NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES

Property taxes are levied in November of each year and recognized as revenue when the tax notices are printed. These tax notices indicate the time for collection in equal installments due on December 20 and June 20 following the November levy date. If payment is not received upon due dates, a 2% penalty is charged to the property and it is classified as past due subject to 12% interest.

Although small amounts of delinquent taxes are collected within 60 days following the close of the County's fiscal year (September 30), the County feels secure in the right to take tax deeds on property for the collection of real property taxes and tax anticipation notes can be used if needed to finance liabilities of the current period. Therefore, deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition", but an allowance for uncollectible taxes receivable has not been established.

The County has assessed each resident outside the city limits a \$96.00 annual charge for maintaining and operating the sanitary landfill. Also, the County has assessed each resident within the district a \$23.00 annual charge for the television translator. This account represents the uncollected balance on these special assessments.

NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited)

	<u>Balance 10-1-96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9-30-97</u>
General Fund:				
Clerk, Auditor		1,628		
Assessor		755		
County Agent		419		
Emergency Services		1,175		
Data Processing				
Business and Grounds		<u>37,092</u>		
Sub-Total General Funds	732,578	41,069	0	773,647



NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited) (Cont.)**Special Revenue Funds:**

Airport	49,020	3,875		52,895
Ambulance	163,015	4,904		167,919
District Court	30,304			30,304
Fair	125,847	3,806		129,653
Justice	101,582	20,343		121,925
Parks and Recreation		3,033		3,033
Revaluation		2,338		2,338
Road and Bridge	1,658,466	101,456		1,759,922
Solid Waste	154,896	4,242		159,138
Water Ways	20,237	1,650		21,887
Weed Control	<u>65,047</u>			<u>65,047</u>
Sub-Total Special Revenue Funds	<u>2,368,414</u>	<u>145,647</u>	<u>0</u>	<u>2,514,061</u>
Total	<u>3,100,992</u>	<u>186,716</u>	<u>0</u>	<u>3,287,708</u>

Capital leases of \$491,414 are included in the total General Fixed Assets.

NOTE F - WARRANTS PAYABLE

Warrants payable represent outstanding and unpaid orders authorized by the County Commissioners to have the Treasurer pay the bearer thereof the amount specified on the warrant. The County maintains a detailed listing of all unpaid warrants.

NOTE G - VOUCHERS PAYABLE

This account represents liabilities for goods and services rendered to the County as of September 30, 1997 evidenced by vouchers which have been approved for payment at October 13, 1997.

NOTE H - CHANGES IN LONG-TERM DEBT

The following changes in long-term debt were made during the fiscal year:

Long-Term Lease Obligations:

Beginning Balance 306,126

Lease Purchase:

Ground Conditioner 3,806
 Kenworth 1997 Truck 57,000
 Phone System 5,178
 Ambulance-Fire Building 24,873

Sub-Total New Leases 90,857

Payments:

1995 Ambulance 6,023
 Phone System 350
 2 - 1994 Caterpillar Motor Graders 15,513
 1989 Caterpillar Motor Grader 12,799
 1992 Caterpillar 39,532
 Minolta Fiche Reader 2,024
 County Extension Building 6,675
 Ground Conditioner 1,919

Sub-Total of Payments 84,835

Total Long-Term Lease Obligations 312,148

Estimated Landfill Closure and Postclosure Cost 22,243



NOTE H - CHANGES IN LONG-TERM DEBT (Cont.)**Compensated Absences:**

Beginning Balance	32,939
1997 Year End Increase	<u>2,732</u>
Total Compensated Absences	35,671
Total Long-Term Debt	<u>370,062</u>

NOTE I - LEASE OBLIGATIONS**Capital Leases**

Oneida County currently has six capital lease contracts on equipment purchased. All of these leases are revokable but the probability of this happening is remote. The debt presented in the general long-term debt account group has been computed on the present value of the minimum lease payments. The breakdown of leases is as follows:

	<u>Balance</u>
1. General - Clerk	
Minolta Fiche Reader	2,185
Lease by Yost Leasing, Inc	
Collateral security: equipment purchased. One payment remains at \$2,360.27 due November 15, interest has been imputed at 8%.	
2. County Extension Office Building	
Leased by Oneida County Soil Conservation District	7,075
Collateral security: real property. There is one annual payment remaining of \$7,500.00 at 6.0%.	
3. Ambulance District - 1995 Ford E-350 Ambulance	
Leased through U. S. Bank.	6,430
Collateral security: equipment purchased. One annual payment remains of \$6,712.56 at 5.5% interest.	
4. Ground Conditioner - Fair	
Leased from Cleon Edwards.	1,887
Collateral security: equipment purchased. One annual payment remains of \$2,000 plus accrued interest on loan from inception, due September 25, 1998.	
5. Two 1994 Caterpillar Motor Graders	
Leased through U.S. Bank.	207,870
Collateral security: equipment purchased. Two payments remain, one annual payment at \$27,755.20 and one of \$202,000.05 at 5.48% due April 1.	
6. Holbrook fire - Ambulance Building - General	
Leased through U.S. Bank.	24,873
Collateral security: building. Four annual payments of \$7,120.94 at 5.65% on October 23, 1998.	
7. 1997 Kenworth Truck - Road and Bridge	
Leased through U.S. Bank.	57,000
Collateral security: equipment purchased. Four payments remain in the amount of \$16,336.86 at 5.7% interest due May 16 th of each year.	
8. Phone System - General	
Leased through lease corporation of America.	<u>4,828</u>
Collateral security: equipment purchased. Fifty-five monthly payments remain of \$128.93 at 17.7% imputed interest.	
Total Lease Obligations	<u>312,148</u>



NOTE I - LEASE OBLIGATIONS (continued)

The annual requirements to pay back all capital lease obligations is as follows:

Description	Initial Rate	Principal Payments					Principal		
		1998	1999	2000	2001	2002	Total	Current	Long-Term
1) Minolta Fiche Reader-Yost Leasing	8.000%	2,185	0	0	0	0	2,185	2,185	0
2) County Extension Office Bldg.	6.000%	7,075	0	0	0	0	7,075	7,075	0
3) '95 Ford F-350 Ambulance -U.S. Bank	5.538%	6,430	0	0	0	0	6,430	6,430	0
4)Ground Conditioner -Cleon Edwards	6.000%	1,887	0	0	0	0	1,887	1,887	0
5) 2 -Caterpillar 140 Motor Graders -U.S. Bank	5.480%	16,364	191,506	0	0	0	207,870	16,364	191,506
6)Holbrook Fir-Ambulance Building -US Bank	5.650%	5,716	6,039	6,380	6,738	0	24,873	5,716	19,157
7)'97 Kenworth Truck -US Bank	5.700%	13,088	13,834	14,622	15,456	0	57,000	13,088	43,912
8)Phone System -Lease Corp.	17.770%	748	893	1,065	1,270	852	4,828	748	4,080
Total Capital Lease Obligations		53,493	212,272	22,067	23,464	852	312,148	53,493	258,655

Operating Leases

The County, this year, acquired two operating leases for two copiers. The future obligation for these leases is as follows:

Description	Initial Rate	Principal Payments					Total Payments	Net PVofMLP
		1998	1999	2000	2001	2002		
1) Ricoh FT-4522 Copier	8.00%	2,315	2,315	2,315	2,122	0	9,067	7,788
2) Ricoh 4527 Copier	8.00%	<u>2,033</u>	<u>2,033</u>	<u>1,355</u>	<u>0</u>	<u>0</u>	<u>5,421</u>	<u>4,883</u>
Total Operating Lease Obligations		<u>4,348</u>	<u>4,348</u>	<u>3,670</u>	<u>2,122</u>	<u>0</u>	<u>14,488</u>	<u>12,671</u>

NOTE J - COMPENSATED ABSENCES

The County accrues vacation, compensatory time, and sick pay for its employees based upon length of service or days worked. Vacation days and compensatory time are payable upon termination of employment and will not exceed ten days per year plus a maximum carryover of five days per year. Sick leave accrues at the rate of one day per month to a maximum of thirty days and is not payable upon termination. Vacation and compensatory time earned as of September 30, 1997 has been accrued; however, sick pay is not considered a vested benefit and is not accrued.

NOTE K - EMPLOYEE RETIREMENT PLAN

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.917% or 2.225% (depending upon employee classification) of the average monthly salary for the highest consecutive 42 months.

For the year ended September 30, 1997, the required contribution rate for general employees was 11.61% and 6.97% of covered payroll for Oneida County and its employees, respectively, and 11.85% and 8.53% for police/firefighter employees, for Oneida County and its employees, respectively. The Oneida County's contributions required and paid were \$163,546.00, \$149,635.00, and \$137,422.00 for the three years ended September 30, 1997, 1996, and 1995 respectively.



NOTE L - ESTIMATED LANDFILL CLOSURE AND POSTCLOSURE COST

State and federal laws and regulations require the government to place a final cover on its Oneida County Municipal Solid Waste Landfill near Malad landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the government reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each balance sheet date.

The \$22,243.44 reported as landfill closure and postclosure care liability at September 30, 1997 represents the cumulative amount reported to date based on the use of 4 percent of the estimated capacity of the landfill. The government will recognize the remaining estimated cost of closure and postclosure care of \$527,753.56 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1997. The government expects to close the landfill in the year 2017. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

As of September 30, 1997 the government is not required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care.

NOTE M - TAX ANTICIPATION NOTE - WITH GOVERNMENTAL COMMITMENT

Oneida County guaranteed a tax anticipation note for the Oneida County Hospital, a component unit of the county. This note will be paid with property tax collections due the hospital in January 1998 or with the sale of hospital property.



ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Oneida County Hospital (Hospital) is an 11 bed acute care hospital with an attached 41 bed long-term care facility, owned and operated by Oneida County. The Hospital is exempt from federal income tax pursuant to Internal Revenue Code section 115, and is also exempt from federal income tax filing requirements.

Basis of Presentation - The financial statements are presented in conformity with generally accepted accounting principles as recommended in the American Institute of Certified Public Accountants' audit and accounting guide 'Health Care Organizations'.

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.

Proprietary Fund Accounting - The Hospital utilizes the proprietary fund method of accounting whereby revenue and expenses are recognized on the accrual basis. Substantially all revenues and expenses are subject to accrual.

Costs of Borrowing - Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Ad Valorem Taxes - The Hospital received approximately 8 percent in 1997 and 4 percent in 1996 of its financial support from ad valorem taxes. These funds were used to support operations.

Current taxes are received beginning in December of each year and become delinquent after June 20 of the following year.

Accounting Standards - Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989.

Risk Management - The Hospital is exposed to various risks of loss from torts, theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

NOTE 2 - RESTRICTED FUND BALANCE

The restricted fund balance is generally available for the purchase of equipment and certain qualifying activities of the Hospital.

NOTE 3 - ASSETS LIMITED AS TO USE

Assets limited as to use that are required for obligations classified as current liabilities are reported in current assets. The composition of assets limited as to use at June 30, 1997 and 1996, is set forth in the following table.



	<u>1997</u>	<u>1996</u>
Internally designated for capital acquisitions:		
Cash and cash equivalents	76,260	71,622
Short-term investments	4,533	4,533
Pledges receivable, net of estimated uncollectibles	<u>5,391</u>	<u>14,319</u>
	<u>86,184</u>	<u>90,474</u>
Held by trustee under indenture agreement:		
Cash and cash equivalents	<u>282,430</u>	<u>267,814</u>

NOTE 4 - BANK DEPOSITS

At June 30, 1997 and 1996, the Hospital's bank balances were either entirely insured (FDIC), or collateralized with securities held by the Idaho State Treasurer or the U.S. Bank Corporate Trust Department in the Hospital's name.

NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 1997 and 1996 follows:

	<u>1997</u>	<u>1996</u>
Land	4,990	44,448
Land Improvements	24,057	24,057
Buildings and Improvements	2,061,523	2,070,522
Equipment	769,019	766,293
Equipment under capital lease obligations	<u>217,372</u>	<u>0</u>
	3,076,961	2,905,320
Less Accumulated Depreciation and Amortization	<u>1,607,397</u>	<u>1,436,537</u>
Property and Equipment, Net	<u>1,469,564</u>	<u>1,468,783</u>

Depreciation expense for the years ended June 30, 1997 and 1996 amounted to \$175,588 and \$143,827. Accumulated amortization for equipment under capital lease obligations was \$30,627 at June 30, 1997.

NOTE 6 - LONG-TERM DEBT

A summary of long-term debt, including capital lease obligations, at June 30, 1997 and 1996, follows:

	<u>1997</u>	<u>1996</u>
Idaho Health Facilities Authority Revenue Bonds, Series 1991, collateralized by a pledge of the Hospital's gross receipts (subject to certain exceptions and exclusions) and by a security interest in machinery and equipment acquired from proceeds of the Series 1991 Bonds -		
Serial bonds, payable annually from September 1, 1993 through September 1, 2004 in amounts ranging from \$65,000 to \$135,000; interest ranges from 6.00% to 7.50%	860,000	940,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	<u>1,330,000</u>	<u>1,410,000</u>
Capital lease obligations, at varying rates of imputed interest from 5.4% to 12.9% collateralized by leased equipment	<u>156,636</u>	<u> </u>
	<u>1,486,636</u>	<u>1,410,000</u>



NOTE 6 - LONG-TERM DEBT (continued)

Under the terms of the Indenture of Trust, regarding the Series 1991 Bonds, the Hospital is required to maintain certain deposits with a trustee. Such deposits are included with assets whose use is limited in the financial statements.

Special covenants and provisions related to the Series 1991 Bonds stipulate that, among other things, certain limits be placed on the incurrence of additional borrowings, and that the Hospital be required to satisfy certain measures of financial performance as long as the bonds are outstanding.

Scheduled principal repayments on long-term debt and payments on capital lease obligations for the next five years are as follows:

<u>Year Ending June 30,</u>	<u>Long-Term Debt</u>	<u>Capital Lease Obligations</u>
1998	85,000	64,313
1999	90,000	43,016
2000	95,000	43,016
2001	100,000	27,905
2002	110,000	5,716
Thereafter	<u>850,000</u>	<u>0</u>
	<u>1,330,000</u>	183,966
Less amount representing interest on capital lease obligations		<u>27,330</u>
		<u>156,636</u>

A summary of interest cost, and investment income on borrowed funds held by the trustee under the debt indenture, during the years ended June 30, 1997 and 1996 as follows:

	<u>1997</u>	<u>1996</u>
Interest cost charged to operations	<u>99,113</u>	<u>104,392</u>
Investment income credited to nonoperating income	<u>11,154</u>	<u>12,417</u>

NOTE 7 - PENSION AND RETIREMENT PLANS**Pension Plan - Public Employee Retirement System of Idaho**

The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.917% or 2.225% (depending upon employee classification) of the average monthly salary for the highest consecutive 42 months.

NOTE 7 - PENSION AND RETIREMENT PLANS (continued)

For the year ended June 30, 1997, the required contribution rates, as determined by PERSI, were as follows:

	<u>Employee</u>	<u>Employer</u>
General Member	6.97%	11.61%
Police/Firefighter Member	8.53%	11.85%

The Hospital's contributions required and paid were \$81,033, \$154,196, and \$131,319 for the three years ended June 30, 1997, 1996, and 1995 respectively.

The Hospital terminated its participation in PERSI effective December 31, 1996, in accordance with Idaho Code section 59-1326. This legislation, which was enacted earlier in 1996, authorized political subdivisions that are employer units of PERSI the ability to withdraw from PERSI under certain conditions, which were properly met by the Hospital.

Retirement Plan - Oneida County Hospital Retirement Plan and Trust

On March 1, 1997 the Hospital adopted a defined contribution plan covering substantially all employees meeting minimum age and service requirements. Employee contributions are determined based on the relative compensation among participants eligible to share in the Hospital's contribution, which will not be less than 8% of total compensation received by all eligible participants through December 1997, at which time the Hospital's contribution rate will decrease to 6%. The cost of this plan was \$30,219 for the period from March 1, 1997 through June 30, 1997.

NOTE 8 - CONCENTRATIONS OF CREDIT RISK

The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at June 30, 1997 was as follows:

Medicare	42%
Medicaid	8%
Other	<u>50%</u>
	<u>100%</u>



OTHER FINANCIAL INFORMATION

ONEIDA COUNTY

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30 1997

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Assets							
Cash and Investments	358,603	10,543	44,954	35,024	63,826	2,157	111,227
Accounts Receivable	39,820		10,407				
Delinquent Taxes Receivable	<u>2,098</u>	<u>1,130</u>	<u>117</u>		<u>23,261</u>		<u>4,017</u>
Total Assets	<u>400,520</u>	<u>11,673</u>	<u>55,479</u>	<u>35,024</u>	<u>87,087</u>	<u>2,157</u>	<u>115,244</u>
Liabilities							
Warrants Payable	20,448	4,400	1,291	83	32,025	612	
Vouchers Payable	67,670	881	447	4,201	11,293	141	3,410
Deferred Revenue	<u>5,875</u>	<u>913</u>	<u>1,338</u>		<u>22,078</u>		<u>1,557</u>
Total Liabilities	93,994	6,194	3,076	4,284	65,396	754	4,967
Fund Balances							
Unreserved:							
Designated for Subsequent Years' Expenditures	306,527	5,479	44,137	30,304	13,400		110,277
Undesignated			<u>8,266</u>	<u>436</u>	<u>8,291</u>	<u>1,404</u>	
Total Fund Balances	<u>306,527</u>	<u>5,479</u>	<u>52,403</u>	<u>30,739</u>	<u>21,691</u>	<u>1,404</u>	<u>110,277</u>
Total Liabilities and Fund Balances	<u>400,521</u>	<u>11,673</u>	<u>55,479</u>	<u>35,024</u>	<u>87,087</u>	<u>2,157</u>	<u>115,244</u>

See independent auditor's report on other financial information.

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
6,203	36,852	37,699	72,275	30,428	32,868	8,756	851,415
	11,050						61,277
<u>2,495</u>	<u>6,806</u>	<u>1,750</u>	<u>6,473</u>	<u>2,295</u>	<u>3,020</u>		<u>53,461</u>
<u>8,698</u>	<u>54,707</u>	<u>39,449</u>	<u>78,748</u>	<u>32,723</u>	<u>35,888</u>	<u>8,756</u>	<u>966,153</u>
	2,401			1,550		1,025	63,835
2,074	35	5,075	6,635	1,250			103,114
<u>1,843</u>	<u>6,870</u>	<u>2,138</u>	<u>5,743</u>	<u>2,415</u>	<u>2,140</u>		<u>52,910</u>
3,917	9,306	7,214	12,378	5,215	2,140	1,025	219,859
	42,579	32,236	34,304	5,489		5,252	629,985
<u>4,781</u>	<u>2,823</u>		<u>32,065</u>	<u>22,019</u>	<u>33,747</u>	<u>2,479</u>	<u>116,310</u>
<u>4,781</u>	<u>45,402</u>	<u>32,236</u>	<u>66,369</u>	<u>27,508</u>	<u>33,747</u>	<u>7,731</u>	<u>746,294</u>
<u>8,698</u>	<u>54,707</u>	<u>39,450</u>	<u>78,748</u>	<u>32,723</u>	<u>35,888</u>	<u>8,756</u>	<u>966,153</u>



ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1997

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes	27,020	12,690	1,833		259,341		55,020
State Shared Revenue	928,112	2,702	250	1,487	55,316		7,646
Federal Revenue			975		130,000		
Charges for Services	436		32,330	4,958	121,081	24,759	
Fines and Forfeiture				47,914	21,971		
Miscellaneous	<u>12,401</u>			<u>105</u>	<u>2,111</u>	<u>5,000</u>	<u>670</u>
Total Revenues	967,969	15,392	35,388	54,465	589,820	29,759	63,335
Expenditures							
Salaries and Wages	257,579		13,913		380,325	19,308	
Employee Benefits	74,713		1,161		113,037	1,574	
Supplies	74,519	37	3,648	5,864	46,093	4,741	
Other Services and Charges	399,732	8,858	9,727	18,610	96,640	9,700	7,898
Capital Expenditures	101,456	3,875	4,904		20,343	3,033	
Principal Payments	28,313		6,023				
Interest Payments	<u>13,145</u>		<u>690</u>				
Total Expenditures	<u>949,457</u>	<u>12,769</u>	<u>40,065</u>	<u>24,474</u>	<u>656,437</u>	<u>38,355</u>	<u>7,898</u>
Excess (Deficit) Revenues Over Expenditures	18,512	2,622	(4,677)	29,991	(66,617)	(8,596)	55,437
Other Financing Sources (Uses):							
Fund Transfers In (Out)				(38,186)	38,186	10,000	(20,000)
Equipment Leases	<u>57,000</u>						
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses	75,512	2,622	(4,677)	(8,195)	(28,430)	1,404	35,437
Fund Balance at Beginning of Year	<u>231,015</u>	<u>2,857</u>	<u>57,079</u>	<u>38,934</u>	<u>50,121</u>	<u>0</u>	<u>74,841</u>
Fund Balance at End of Year	<u>306,527</u>	<u>5,479</u>	<u>52,403</u>	<u>30,739</u>	<u>21,691</u>	<u>1,404</u>	<u>110,277</u>

See independent auditor's report on other financial information.

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
28,197	1,288	6,029	79,848	25,074			496,339
5,709		2,604	11,050	15,030		6,227	1,036,133
	102,710	216		24,429	27,758		130,975
							338,677
							69,885
		0	10,397	3,814	1,321		35,819
33,906	103,998	8,848	101,296	68,346	29,079	6,227	2,107,828
	24,163			2,575			697,863
	7,172		21,155	210			219,020
2,158		14,068		967	6,936		159,030
37,409	32,773	1,565	45,634	44,048	10,704	10,906	734,204
2,338	4,242			3,806		1,650	145,646
	39,532						73,868
	2,468						16,303
41,905	110,350	15,633	66,789	51,606	17,640	12,556	2,045,934
(8,000)	(6,352)	(6,785)	34,507	16,740	11,439	(6,329)	61,894
10,000							0
				1,806			58,806
2,000	(6,352)	(6,785)	34,507	18,547	11,439	(6,329)	120,700
2,781	51,754	39,020	31,863	8,961	22,309	14,060	625,594
4,781	45,402	32,236	66,369	27,508	33,747	7,731	746,294



ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1997

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes	25,824	12,162	1,744		250,000		53,311
Other Revenue	<u>764,145</u>	<u>2,271</u>	<u>32,912</u>	<u>29,500</u>	<u>422,721</u>	<u>37,000</u>	<u>6,232</u>
Total Revenues	789,969	14,433	34,656	29,500	672,721	37,000	59,543
Expenditures							
Salaries and Wages	257,579		14,000		390,020	19,308	
Employee Benefits	75,612		1,371		117,151	1,467	
Supplies	59,000	400	4,800	4,700	44,150	6,167	
Other Services and Charges	434,431	14,900	7,500	24,800	102,200	13,702	61,100
Capital Expenditures	<u>90,000</u>		<u>15,213</u>		<u>19,200</u>		
Total Expenditures	<u>916,622</u>	<u>15,300</u>	<u>42,884</u>	<u>29,500</u>	<u>672,721</u>	<u>40,644</u>	<u>61,100</u>
Excess (Deficit) Revenues Over Expenditures	(126,653)	(867)	(8,228)	0	0	(3,644)	(1,557)
Other Financing Sources (Uses): Fund Transfers In (Out)						<u>3,644</u>	
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses							
Fund Balance at Beginning of Year	<u>126,653</u>	<u>867</u>	<u>8,228</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,557</u>
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

See independent auditor's report on other financial information.

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
27,185		5,534	77,050	36,393			489,203
<u>4,852</u>	<u>101,899</u>	<u>8,569</u>	<u>7,039</u>	<u>12,554</u>	<u>26,680</u>	<u>4,560</u>	<u>1,460,933</u>
32,037	101,899	14,103	84,089	48,947	26,680	4,560	1,950,136
	24,163			2,575			707,645
	7,320		33,651	210			236,781
600	1,500	12,275		1,057	5,000	1,150	140,799
41,305	42,075	4,150	52,000	48,329	34,120	9,906	890,519
	<u>44,000</u>					<u>(1,500)</u>	<u>169,913</u>
<u>41,905</u>	<u>119,058</u>	<u>16,425</u>	<u>85,651</u>	<u>52,171</u>	<u>39,120</u>	<u>12,556</u>	<u>2,145,656</u>
(9,868)	(17,159)	(2,322)	(1,562)	(3,224)	(12,440)	(7,996)	(195,520)
							<u>3,644</u>
<u>9,868</u>	<u>17,159</u>	<u>2,322</u>	<u>1,562</u>	<u>3,224</u>	<u>12,440</u>	<u>7,996</u>	<u>191,876</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



ONEIDA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1997

	Balance 10-01-96	Additions	Deletions	Balance 9-30-97
ASSETS				
Cash and Time Investments:				
Auditors' Trust	10,288	165,871	166,634	9,525
County Library	1,763	77,567	77,510	1,820
Court Facility Trust	855	590		1,445
DUI Interlock	1,730	823		2,553
Department of Transportation	13,436	244,113	239,389	18,160
Forest Fire Protection	0	1,165	1,165	0
Holbrook Cemetery	111	1,553	1,524	139
Holbrook Recreation	115	1,569	1,531	153
Malad City	4,927	325,053	325,308	4,672
Malad Valley Fire	216	8,086	8,261	41
Oneida County Hospital	3,127	89,673	91,564	1,236
Oneida Juvenile	130	2,736	2,866	0
Forest Practice	0	127	127	0
Pleasant View Cemetery	14	724	737	2
Samaria Cemetery	79	1,687	1,767	0
School District No. 151	390	17,017	17,406	0
School District No. 351	24,142	928,559	935,681	17,020
Ambulance Trust	555			555
Taylor Grazing	0	14,777	6,271	8,506
Sheriff Trust	9,022	7,396	7,210	9,208
Sidewalk Malad City	1,322	12,102	13,257	167
Sprinkler Malad City	327	2,081	2,342	66
St. John Cemetery	35	3,419	3,396	58
State	1,585	42,702	40,090	4,197
Parking Lot Malad City LID	7,891		7,891	0
Total Cash and Time Investments	82,060	1,949,390	1,951,926	79,524
Delinquent Taxes and Assessments Receivable:				
County Library	5,842	63,370	63,286	5,926
Forest Fire Protection	55	1,271	1,165	161
Holbrook Cemetery	184	1,233	1,198	220
Holbrook Recreation	201	1,403	1,355	249
Malad City	25,343	252,217	249,980	27,580
Malad Valley Fire	1,104	6,141	6,395	849
Oneida County Hospital	6,212	56,831	57,227	5,816
Pleasant View Cemetery	99	564	561	102
Samaria Cemetery	211	1,365	1,367	209
Forest Practice	6	139	127	18
School District No. 351	77,742	915,975	911,273	82,445
Sidewalk Malad City	7,873	14,250	11,394	10,728
Sprinkler Malad City	1,290	2,519	1,999	1,810
St. John Cemetery	257	2,547	2,585	219
Veteran's Memorial Trust	5		2	2
Total Receivables	126,425	1,319,824	1,309,915	136,334
Total Assets	208,485	3,269,215	3,261,841	215,858

See independent auditor's report on other financial information.

	Balance 10-01-96	Additions	Deletions	Balance 9-30-97
LIABILITIES				
Warrants Payable:				
Auditors' Trust	10,207	166,472	167,341	9,338
County Library	1,763	77,567	77,510	1,820
School District 151	390	17,017	17,406	0
Department of Transportation	13,436	244,113	239,389	18,160
Forest Fire Protection	0	1,165	1,165	0
Holbrook Cemetery	111	1,553	1,524	139
Holbrook Recreation	115	1,569	1,531	153
Malad City	4,750	325,150	325,228	4,672
Malad Valley Fire	216	8,086	8,261	41
Oneida County Hospital	1,452	91,348	91,564	1,236
Pleasant View Cemetery	14	724	737	2
Samaria Cemetery	79	1,687	1,767	0
School District No. 351	24,142	928,559	935,681	17,020
Sheriff Trust	2,135	5,077	7,210	2
Sidewalk Malad City	1,322	12,102	13,257	167
Parking Lot Malad City LID	7,891		7,891	0
Sprinkler Malad City	327	2,081	2,342	66
St. John Cemetery	35	3,419	3,396	58
State	1,585	42,702	40,090	4,197
Oneida Juvenile		3,005	3,005	0
Total Warrants Payable	69,970	1,933,396	1,946,294	57,071
Due to Other Taxing Units:				
Auditors Trust	82	166,577	166,472	187
County Library	5,842	77,651	77,567	5,926
Forest Fire Protection	55	1,271	1,165	161
Holbrook Cemetery	184	1,588	1,553	220
Holbrook Recreation	201	1,617	1,569	249
Malad City	25,520	327,210	325,150	27,580
Malad Valley Fire	1,104	7,831	8,086	849
Pleasant View Cemetery	99	727	724	102
Samaria Cemetery	211	1,685	1,687	209
Forest Practice	6	139	127	18
School District No. 351	77,742	933,262	928,559	82,445
Sheriff Trust	6,887	7,396	5,077	9,206
Sidewalk Malad City	7,873	14,958	12,102	10,728
Sprinkler Malad City	1,290	2,601	2,081	1,810
St. John Cemetery	257	3,381	3,419	219
Total Due to Other Taxing Units	127,354	1,547,894	1,535,338	139,909
Deferred Revenue:				
Court Facility Trust	855	590		1,445
DUI Interlock	1,730	823		2,553
Oneida County Hospital	7,887	89,277	91,348	5,816
Ambulance Trust	555			555
Taylor Grazing		14,777	6,271	8,506
Oneida Juvenile	130	2,876	3,005	0
Veteran's Memorial Trust	5		2	2
Total Deferred Revenue	11,161	108,343	100,626	18,878
Total Liabilities and Deferred Revenue	208,485	3,589,633	3,582,259	215,858

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Property Taxes	250,000	259,288	9,288
Other	<u>260,067</u>	<u>366,964</u>	<u>106,897</u>
Total Revenues	510,067	626,252	116,185
Expenditures			
Clerk, Auditor, Recorder	64,437	64,378	59
Assessor	94,412	92,399	2,013
Treasurer	52,296	50,035	2,261
County Agent	36,996	34,527	2,470
Annex Building and Grounds	16,825	17,411	(586)
Courthouse Building and Grounds	52,450	52,736	(286)
County Commissioners	42,729	34,792	7,937
General Expenses	367,631	350,345	17,287
Coroner	1,779	3,014	(1,235)
Data Processing	24,200	22,669	1,531
Election Expenses	14,850	8,863	5,987
Emergency Services	<u>4,400</u>	<u>3,795</u>	<u>605</u>
Total Expenditures	<u>773,006</u>	<u>734,964</u>	<u>38,042</u>
Excess (Deficit) Revenues Over Expenditures	(262,939)	(108,712)	154,227
Other Financing Sources:			
Transfer In Health Fund	<u>(3,644)</u>	<u>0</u>	<u>3,644</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(266,583)	(108,712)	157,871
Fund Balance at Beginning of Year	<u>266,583</u>	<u>283,102</u>	<u>16,520</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>174,391</u></u>	<u><u>174,391</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	25,824	27,002	1,178
Other	<u>764,145</u>	<u>940,967</u>	<u>176,822</u>
Total Revenues	789,969	967,969	178,000
Expenditures			
Salaries	257,579	257,579	0
Benefits	75,612	74,713	899
Supplies	14,000	21,818	(7,818)
Utilities	9,500	13,477	(3,977)
Repairs	377,431	319,829	57,602
Miscellaneous	32,000	44,134	(12,134)
Contracted Services	3,500	3,500	0
Vehicles	57,000	71,494	(14,494)
Capital Outlay	<u>90,000</u>	<u>85,914</u>	<u>4,086</u>
Total Expenditures	<u>916,622</u>	<u>892,457</u>	<u>24,165</u>
Excess (Deficit) Revenues Over Expenditures	(126,653)	75,512	202,165
Fund Balance at Beginning of Year	<u>126,653</u>	<u>231,015</u>	<u>104,362</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>306,527</u></u>	<u><u>306,527</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AIRPORT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	12,162	12,690	528
Other	<u>2,271</u>	<u>2,702</u>	<u>431</u>
Total Revenues	14,433	15,392	959
<u>Expenditures</u>			
Supplies	400	37	363
Utilities	4,500	4,467	33
Repairs	9,900	3,514	6,386
Miscellaneous	500	877	(377)
Capital Outlay	<u>0</u>	<u>3,875</u>	<u>(3,875)</u>
Total Expenditures	<u>15,300</u>	<u>12,769</u>	<u>2,531</u>
Excess Revenues Over Expenditures	(867)	2,622	3,489
Fund Balance at Beginning of Year	<u>867</u>	<u>2,857</u>	<u>1,990</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>5,479</u></u>	<u><u>5,479</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	1,744	1,833	89
Other	<u>32,912</u>	<u>33,555</u>	<u>643</u>
Total Revenues	34,656	35,388	732
Expenditures			
Salaries	14,000	13,913	87
Benefits	1,371	1,161	210
Supplies	3,300	2,551	749
Utilities	1,100	641	459
Repairs	1,000	1,558	(558)
Miscellaneous	3,800	5,575	(1,775)
Vehicles	3,100	3,050	50
Capital Outlay	<u>15,213</u>	<u>11,616</u>	<u>3,596</u>
Total Expenditures	<u>42,884</u>	<u>40,065</u>	<u>2,819</u>
Excess (Deficit) Revenues Over Expenditures	(8,228)	(4,677)	3,551
Fund Balance at Beginning of Year	<u>8,228</u>	<u>57,079</u>	<u>48,852</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>52,403</u></u>	<u><u>52,403</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DISTRICT COURT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Revenues</u>			
Other	<u>29,500</u>	<u>54,465</u>	<u>24,965</u>
Total Revenues	29,500	54,465	24,965
<u>Expenditures</u>			
Travel	1,100	140	960
Supplies	11,500	12,515	(1,015)
Utilities	3,100	3,015	85
Repairs	1,500	650	850
Miscellaneous	900	299	601
Jury	3,700	1,246	2,455
Contracted Services	7,700	3,570	4,130
Capital Outlay		<u>3,038</u>	<u>(3,038)</u>
Total Expenditures	<u>29,500</u>	<u>24,473</u>	<u>5,027</u>
Excess Revenues Over Expenditures	0	29,991	29,991
Other Financing Sources and (Uses): Fund Transfer (Out)	<u>0</u>	<u>(38,186)</u>	<u>(38,186)</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	(8,195)	(8,195)
Fund Balance at Beginning of Year	<u>0</u>	<u>38,934</u>	<u>38,934</u>
Fund Balance at End of Year	<u>0</u>	<u>30,740</u>	<u>30,740</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUSTICE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	250,000	259,341	9,341
Other	<u>422,721</u>	<u>330,479</u>	<u>(92,242)</u>
Total Revenues	672,721	589,820	(82,900)
Expenditures			
Clerk of the District Court	57,350	57,350	0
Sheriff	315,428	312,676	2,752
Prosecuting Attorney	47,922	46,250	1,672
Public Defender	20,000	25,784	(5,784)
Juvenile Detention	70,454	60,906	9,548
General	117,151	113,037	4,114
Jail	<u>44,415</u>	<u>40,434</u>	<u>3,981</u>
Total Expenditures	<u>672,721</u>	<u>656,437</u>	<u>16,284</u>
Excess (Deficit) Revenues Over Expenditures	0	(66,617)	(66,617)
Other Financing Sources and (Uses):			
Fund Transfer In	<u>0</u>	<u>38,186</u>	<u>38,186</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	(28,430)	(28,430)
Fund Balance at Beginning of Year	<u>0</u>	<u>50,121</u>	<u>50,121</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>21,691</u></u>	<u><u>21,691</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PARKS AND RECREATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	<u>37,000</u>	<u>29,759</u>	<u>(7,241)</u>
Total Revenues	37,000	29,759	(7,241)
Expenditures			
Salaries	19,308	19,308	0
Benefits	1,467	1,574	(107)
Supplies	6,167	4,741	1,426
Utilities	9,600	5,098	4,502
Repairs	500	1,790	(1,290)
Advertising	206	251	(45)
Miscellaneous	3,396	2,561	835
Capital Outlay	<u>0</u>	<u>3,033</u>	<u>(3,033)</u>
Total Expenditures	<u>40,644</u>	<u>38,355</u>	<u>2,288</u>
Excess (Deficit) Revenues Over Expenditures	(3,644)	(8,596)	(4,952)
Other Financing Sources and (Uses): Fund Transfer In	<u>3,644</u>	<u>10,000</u>	<u>6,356</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	1,404	1,404
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>1,404</u></u>	<u><u>1,404</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	53,311	55,020	1,709
Other	<u>6,232</u>	<u>8,315</u>	<u>2,083</u>
Total Revenues	59,543	63,335	3,792
<u>Expenditures</u>			
Medical	57,000	6,562	50,438
Indigent	<u>4,100</u>	<u>1,336</u>	<u>2,764</u>
Total Expenditures	<u>61,100</u>	<u>7,898</u>	<u>53,202</u>
Excess (Deficit) Revenues Over Expenditures	(1,557)	55,437	56,994
Other Financing Sources and (Uses): Fund Transfer (Out)	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(1,557)	35,437	36,994
Fund Balance at Beginning of Year	<u>1,557</u>	<u>74,841</u>	<u>73,284</u>
Fund Balance at End of Year	<u>0</u>	<u>110,277</u>	<u>110,277</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	27,185	28,197	1,012
Other	<u>4,852</u>	<u>5,709</u>	<u>857</u>
Total Revenues	32,037	33,906	1,869
Expenditures			
Travel	900	421	479
Supplies	600	2,158	(1,558)
Miscellaneous	250	1,068	(818)
Contracts Appraisals	40,155	35,920	4,235
Contracts Appraisals	<u>0</u>	<u>2,338</u>	<u>(2,338)</u>
Total Expenditures	<u>41,905</u>	<u>41,905</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	(9,868)	(8,000)	1,869
Other Financing Sources and (Uses):			
Fund Transfer In	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(9,868)	2,000	11,869
Fund Balance at Beginning of Year	<u>9,868</u>	<u>2,781</u>	<u>(7,088)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>4,781</u></u>	<u><u>4,781</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes		1,288	1,288
Other	<u>101,899</u>	<u>102,710</u>	<u>811</u>
Total Revenues	101,899	103,998	2,099
Expenditures			
Salaries	26,969	26,969	0
Benefits	4,514	4,366	148
Miscellaneous		698	(698)
Contracted Services	32,075	32,075	0
Vehicles	11,500		11,500
Capital Outlay	<u>44,000</u>	<u>46,242</u>	<u>(2,242)</u>
Total Expenditures	<u>119,058</u>	<u>110,350</u>	<u>8,708</u>
Excess (Deficit) Revenues Over Expenditures	(17,159)	(6,352)	10,807
Fund Balance at Beginning of Year	<u>17,159</u>	<u>51,754</u>	<u>34,594</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>45,402</u></u>	<u><u>45,402</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - NOXIOUS WEED FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	5,534	6,029	495
Other	<u>8,569</u>	<u>2,820</u>	<u>(5,749)</u>
Total Revenues	14,103	8,848	(5,255)
<u>Expenditures</u>			
Supplies	10,275	14,068	(3,793)
Utilities	1,400	1,103	297
Miscellaneous	600	323	277
Travel	200		200
Vehicles	<u>3,950</u>	<u>139</u>	<u>3,811</u>
Total Expenditures	<u>16,425</u>	<u>15,633</u>	<u>792</u>
Excess Revenues Over Expenditures	(2,322)	(6,785)	(4,463)
Fund Balance at Beginning of Year	<u>2,322</u>	<u>39,020</u>	<u>36,698</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>32,236</u></u>	<u><u>32,236</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - TORT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	77,050	79,848	2,798
Other	<u>7,039</u>	<u>21,447</u>	<u>14,408</u>
Total Revenues	84,089	101,296	17,207
Expenditures			
Workmen Compensation Insurance	33,651	21,155	12,496
ICRMP Insurance	<u>52,000</u>	<u>45,634</u>	<u>6,366</u>
Total Expenditures	<u>85,651</u>	<u>66,789</u>	<u>18,862</u>
Excess (Deficit) Revenues Over Expenditures	(1,562)	34,507	36,069
Fund Balance at Beginning of Year	<u>1,562</u>	<u>31,863</u>	<u>30,300</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>66,369</u></u>	<u><u>66,369</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	36,393	25,074	(11,319)
Other	<u>12,554</u>	<u>43,273</u>	<u>30,719</u>
Total Revenues	48,947	68,346	19,399
<u>Expenditures</u>			
Salaries	2,575	2,575	0
Benefits	210	210	0
Travel	908	421	487
Supplies	1,057	967	90
Utilities	2,247	1,991	256
Repairs	4,590	6,384	(1,794)
Miscellaneous	5,692	8,084	(2,392)
Contracted Services	11,105	10,395	710
Community Programs	10,014	10,824	(810)
Racing	<u>13,773</u>	<u>7,949</u>	<u>5,824</u>
Total Expenditures	<u>52,171</u>	<u>49,800</u>	<u>2,371</u>
Excess Revenues Over Expenditures	(3,224)	18,547	21,770
Fund Balance at Beginning of Year	<u>3,224</u>	<u>8,961</u>	<u>5,737</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>27,508</u></u>	<u><u>27,508</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - TV TRANSMITTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>26,680</u>	<u>29,079</u>	<u>2,399</u>
Total Revenues	26,680	29,079	2,399
<u>Expenditures</u>			
Supplies	5,000	6,936	(1,936)
Utilities	2,900	2,797	103
Contracted Services	8,000	7,100	900
Miscellaneous	<u>23,220</u>	<u>807</u>	<u>22,413</u>
Total Expenditures	<u>39,120</u>	<u>17,640</u>	<u>21,480</u>
Excess (Deficit) Revenues Over Expenditures	(12,440)	11,439	23,879
Fund Balance at Beginning of Year	<u>12,440</u>	<u>22,309</u>	<u>9,869</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>33,747</u></u>	<u><u>33,747</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>4,560</u>	<u>6,227</u>	<u>1,667</u>
Total Revenues	4,560	6,227	1,667
<u>Expenditures</u>			
Supplies	750	0	750
Repairs	5,106	8,498	(3,392)
Miscellaneous	4,800	2,408	2,392
Vehicles	400		400
Capital Outlay	<u>1,500</u>	<u>1,650</u>	<u>150</u>
Total Expenditures	<u>12,556</u>	<u>12,556</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	(7,996)	(6,329)	1,667
Fund Balance at Beginning of Year	<u>7,996</u>	<u>14,060</u>	<u>6,064</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>7,731</u></u>	<u><u>7,731</u></u>

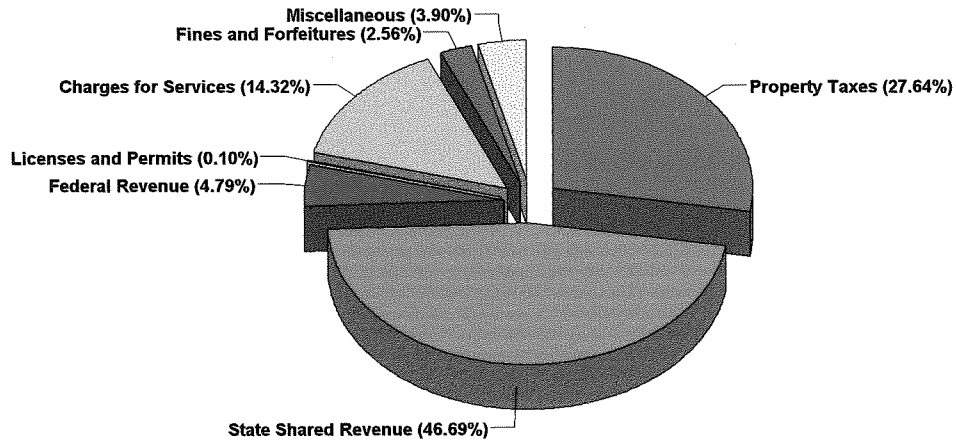
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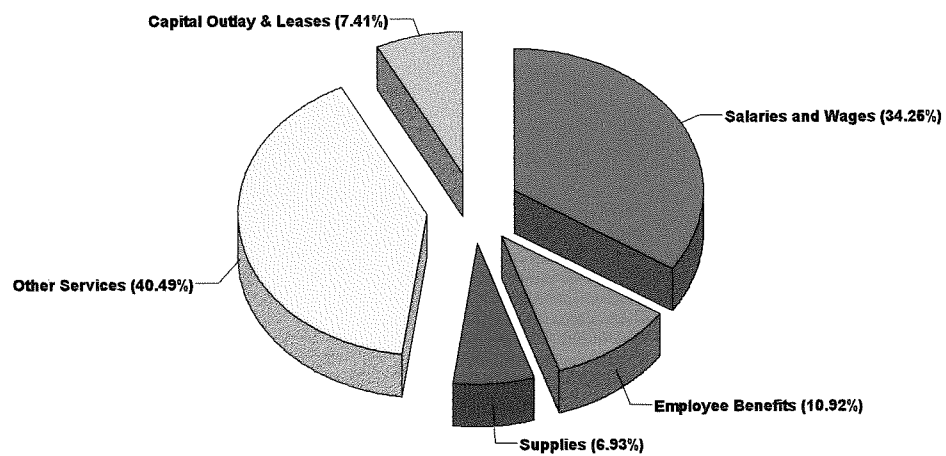
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS FOR THE YEAR ENDED SEPTEMBER 30, 1997

Revenue Pie Chart



Expenditure Pie Chart



See independent auditor's report on other financial information.





Condie
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Associates

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Oneida County
Malad City ID 83252

We have audited the financial statements of Oneida County, as of and for the year ended September 30, 1997, and have issued our report thereon dated December 15, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group and we did not audit General Fixed Assets stated at \$3,287,708.

Compliance

As part of obtaining reasonable assurance about whether Oneida County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oneida County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control structure that we have reported to management of Oneida County in a separate letter dated December 10, 1997.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Condie Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1997



A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Management Letter

To the Board of County Commissioners
Oneida County
10 Court Street
Malad, Idaho 83252

In planning and performing our audit of the general purpose financial statements of Oneida County for the year ended September 30, 1997 we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Oneida County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Payroll

After inquiry and review of the contract for janitorial services, it appears that an employee-employer relationship exists. We recommend that the position be reclassified from contract services to employee status. If there is still a question as to the employment status of this employee, we recommend that you obtain an advance ruling from the Internal Revenue Service by filing form SS-8, *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*.

During payroll testing it was discovered, that in two instances, the payroll records did not reconcile to the time cards. Specifically, the two time cards documented using vacation time, sick time, and comp time, however the payroll records did not indicate that the hours had been used. If a person uses these compensated absences and the carry forward is not reduced, the County will end up paying for them again sometime in the future. Therefore, we recommend that reconciling procedures be established to ensure that the payroll records reflect actual time worked.

We recommend that Department Heads review the amount of comp time accrued to each of their employees to determine if the individual's workload is appropriate. Accrued comp time should be maintained at a reasonable level to prevent, upon severance, the county from paying a large amount of comp time with insufficient budget to cover it.

Trust

Currently the Oneida Juvenile Justice Grant is accounted for in a trust fund. This does not properly account for these funds. Therefore, we recommend that the grant be budgeted and accounted for in the appropriate justice department account. When an expenditure is made, grant resources held in trust could be transferred out of the trust to cover the expenditure, not expended from the trust.

During the audit it was discovered that a warrant for \$1,425 was issued from the sheriff's revolving trust account for an expenditure. Further investigation revealed that this is a common occurrence with the sheriff's revolving trust account. Issuing warrants for expenditures directly from a trust account circumvents the budgeting process. Therefore, policy should be understood that under no circumstance should an expenditure of the county be made from a trust account.

Clerk of the Court

While performing procedures for the Clerk of the Courts, it was discovered that the monthly reconciliations had not been done since March of 1997. Reconciling procedures are vital to the internal control and can not be omitted. The Deputy Clerk informed us that her workload has been so great that she hasn't found the time to perform the monthly reconciliation. Our observations and the fact that the Deputy Clerk has accumulated 186 hours of comp time indicate that changes need to be made. We recommend that either additional help be obtained to assist the Deputy Clerk or the job be restructured to move some of her current responsibilities to other positions.

Currently, the Magistrate Division account is not reconciled and is showing an unreconciled difference of approximately \$1,000. Efforts need to be taken to reconcile the account before anymore time passes, thus making this task more difficult. We will be happy to assist the county as a separate engagement if needed.

Budget Amendments

There were two budget amendments during the past fiscal year. Both amendments state that the increase will be provided out of the "budget". This verbiage is unclear as to the source of the additional funds that will provide for the increase in the budgeted expenditures. We recommend that each budget amendment would state specifically the source of additional resources that is allowing for the budget increase i.e. a carryover fund balance greater than budgeted, revenues from services greater than budgeted, or revenues from highway user is higher than budgeted.

Ambulance

Ambulance outstanding accounts are better than in the past, and we feel the current procedure is an improvement. However, in reviewing the current system with Kari, when asked if ambulance runs are being submitted in numeric sequence, she informed us that they were not. Some runs have taken as long as six weeks to be submitted for payment. We recommend that there be definite time limits on submitting runs, for example a one week maximum. We recognize that ambulance personnel are volunteers, and so that is not their main focus, but for they system to keep running smoothly reports must be timely.

Kari also submits monthly reports on the monthly collections of the ambulance district to the ambulance director. These reports are kept by the ambulance director. We recommend that the county keep a copy in the court house for future reference.

General Ledger

In the general ledger there is an account in each fund for transfers. This account has been used to account for various miscellaneous entries. For example, there were some miscellaneous types of revenues posted into this account. The purpose for this account is to account for fund transfers between funds. This does not include reimbursement amounts between funds.

LaGrande Pool

As recommended previously, the pool did start the use of a cash register to strengthen its internal control. However, there are many days that the register tape does not reconcile with the amount of cash turned over. We feel this will happen at times, but because there currently is no requirement to explain differences, it is happening too often. We have developed a reconciliation form that could be used by pool employees to reconcile the cash to be turned over with the register tape. Finding out the reasons differences exist will help to establish new procedures and strengthen the control over monies received.

Road and Bridge

There was an agreement for the purchase of property dated April 1, 1996. The cash expenditure for the transaction did not occur until December 11, 1996. These two transactions occurred in different fiscal years which is not allowed by Idaho Code. We recommend that it never be a practice of county personnel to acquire the benefit in one year and pay for it out of a subsequent budget.



Purchase of Equipment

The County Fair lease purchased a ground conditioner. This purchase was poorly documented and payments were posted to repair rather than capital outlay. In the future, we recommend all capital purchases be posted to capital outlay and lease agreements mirror the transaction.

Hospital Note

The County had agreed to guarantee a Tax Anticipation Note in behalf of the County Hospital. The note signed was in the County's name with no reference to the Hospital and only signed by one County Commissioner. We recommend that all documents be reviewed by legal council and approved by a majority of the Commissioners, evidenced in the minutes, prior to signing.

Oneida County Airport

The money collected for airport provided services has not been remitted to the County treasuries as required. Also, airport operating expenses were not paid by the County but rather out of a checking account in the airport's name. As in the past, we recommend that a budget authorizing the collection of money from fuel sales and the expending of money for providing services be established.

In trying to audit the airport's books, we were unable to verify most items due to an insufficient audit trail of transactions. We recommend that all money collected be supported by a prenumbered receipt, that all deposits be supported by a list of corresponding receipt numbers, and that receipts and deposits be reconciled monthly. Currently, the airport does not perform any reconciliation procedures. At this time, the airport checking account did not reconcile to the general ledger as presented. Therefore, we recommend that the airport books be reconciled to the bank statements and to the County books on a monthly basis.

This report is intended solely for the information and use of Oneida County elected officials and others within the administration. However, this report is a matter of public record, and its distribution is not limited.

We wish to express our thanks to the elected officials and department heads of Oneida County for their cooperation and assistance on this years audit. If you have any questions during the coming year, please do not hesitate to call.

Sincerely,

Cond, Stoker & Assoc.

Condie, Stoker & Associates

December 10, 1997

