

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 1998**



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Condie
Stoker &
Associates
CERTIFIED PUBLIC ACCOUNTANTS



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, 1998, 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, 1998. 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 \$3,288,025.

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, 1998, 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, 1998 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 purposed 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 & Associates

December 15, 1998

ONEIDA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 1998

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
Assets		
Cash and Investments (Note B & 3)	290,280	1,000,427
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C)		90,643
Delinquent Taxes and Assessments Receivable (Note D)	22,544	47,664
Supplies and Other Current Assets		
Assets Limited as to Use (Note 2)		
Other Assets		
Property, Plant and Equipment (Notes E & 4)		
Assets Under Capital Leases (Note E)		
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	<u>312,824</u>	<u>1,138,733</u>
Liabilities		
Warrants Payable (Note F)	24,052	64,250
Vouchers Payable (Note G)	25,075	46,578
Due to Other Taxing Units		
Obligations Under Capitalized Leases (Notes I & 5)		
Landfill Closure and Postclosure Cost (Note L)		
Accrued Compensated Absences (Note J)		
Deferred Revenue (Note D)	<u>19,729</u>	<u>41,686</u>
Total Liabilities	68,856	152,514
Fund Equity		
Investment in General Fixed Assets and Capital Leases (Note E)		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	8,677	333,738
Undesignated	<u>235,291</u>	<u>652,481</u>
Total Fund Equity	<u>243,968</u>	<u>986,219</u>
Total Liabilities and Fund Equity	<u>312,824</u>	<u>1,138,733</u>

See accompanying notes to financial statements.

<u>Proprietary Fund Type</u>	<u>Account Groups</u>			
	<u>All Trust and Agency Funds</u>	<u>General</u>	<u>General</u>	<u>(Memo Only) Totals</u>
		<u>Fixed Assets (Unaudited)</u>	<u>Long-Term Debt</u>	
<u>Hospital 6-30-98</u>				
90,755	77,369			1,458,831
671,838				762,481
	132,453			202,661
97,047				97,047
333,263				333,263
51,316				51,316
1,275,245		2,938,819		4,214,064
		389,206		389,206
			346,523	346,523
<u>2,519,464</u>	<u>209,822</u>	<u>3,328,025</u>	<u>346,523</u>	<u>7,855,391</u>
	58,998			147,300
502,637				574,290
	130,214			130,214
1,312,938			263,927	1,576,865
			44,843	44,843
			37,753	37,753
	20,610			82,026
1,815,575	209,822	0	346,523	2,593,290
		3,328,025		3,328,025
703,889				703,889
				342,415
				887,772
<u>703,889</u>	<u>0</u>	<u>3,328,025</u>	<u>0</u>	<u>5,262,101</u>
<u>2,519,464</u>	<u>209,822</u>	<u>3,328,025</u>	<u>346,523</u>	<u>7,855,391</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Governmental Fund Types</u>		(Memo Only) Total
	<u>General</u>	<u>Special Revenue</u>	
Revenues			
Property Taxes, Penalty & Interest	294,288	477,908	772,196
State Shared Revenue	195,187	1,105,126	1,300,313
Federal Revenue		190,715	190,715
Licenses and Permits	7,440		7,440
Charges for Services	45,773	379,121	424,894
Fines and Forfeitures	20	68,901	68,921
Miscellaneous	<u>185,433</u>	<u>95,163</u>	<u>280,595</u>
Total Revenues	728,141	2,316,934	3,045,074
Expenditures			
Salaries and Wages	257,450	714,840	972,290
Employee Benefits	83,112	235,931	319,042
Supplies	29,831	150,852	180,683
Other Services and Charges	248,338	874,716	1,123,053
Capital Outlay	25,531	47,514	73,045
Capital Lease Payments:			
Principal Payments	15,180	37,769	52,949
Interest Expenditures	<u>3,851</u>	<u>15,387</u>	<u>19,238</u>
Total Expenditures	<u>663,292</u>	<u>2,077,009</u>	<u>2,740,301</u>
Excess Revenues Over Expenditures	64,849	239,925	304,774
Other Financing Sources (Uses):			
Equipment Leases	<u>4,728</u>	<u>0</u>	<u>4,728</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	69,577	239,925	309,502
Fund Balance at Beginning of Year	<u>174,391</u>	<u>746,294</u>	<u>920,685</u>
Fund Balance at End of Year	<u><u>243,968</u></u>	<u><u>986,219</u></u>	<u><u>1,230,187</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, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes and Assessments	284,632	294,288	9,656
Other	<u>338,098</u>	<u>433,853</u>	<u>95,755</u>
Total Revenues	622,729	728,141	105,411
Expenditures			
Salaries and Wages	226,943	257,450	(30,507)
Employee Benefits	83,664	83,112	552
Supplies	33,350	29,831	3,519
Other Services and Charges	301,129	248,338	52,791
Capital Outlay	<u>41,098</u>	<u>39,833</u>	<u>1,265</u>
Total Expenditures	<u>686,184</u>	<u>658,564</u>	<u>27,620</u>
Excess (Deficit) Revenues Over Expenditures	(63,455)	69,577	133,032
Other Financing Sources (Uses)			
Fund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(63,455)	69,577	133,032
Fund Balance at Beginning of Year	<u>63,455</u>	<u>174,391</u>	<u>110,936</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>243,968</u></u>	<u><u>243,968</u></u>

See accompanying notes to financial statements.

Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
408,367	477,908	69,542	692,998	772,196	79,198
<u>1,579,545</u>	<u>1,839,025</u>	<u>259,480</u>	<u>1,917,643</u>	<u>2,272,878</u>	<u>355,236</u>
1,987,912	2,316,934	329,022	2,610,641	3,045,074	434,433
728,056	714,840	13,215	954,999	972,290	(17,291)
235,827	235,931	(104)	319,491	319,042	448
166,761	150,852	15,910	200,111	180,683	19,428
930,059	874,716	55,344	1,231,188	1,123,053	108,135
<u>134,863</u>	<u>100,670</u>	<u>34,192</u>	<u>175,961</u>	<u>140,503</u>	<u>35,457</u>
<u>2,195,566</u>	<u>2,077,009</u>	<u>118,557</u>	<u>2,881,750</u>	<u>2,735,573</u>	<u>146,177</u>
(207,654)	239,925	447,579	(271,109)	309,502	580,611
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(207,654)	239,925	447,579	(271,109)	309,502	580,611
<u>207,654</u>	<u>746,294</u>	<u>538,640</u>	<u>271,109</u>	<u>920,685</u>	<u>649,577</u>
<u>0</u>	<u>986,219</u>	<u>986,219</u>	<u>0</u>	<u>1,230,187</u>	<u>1,230,187</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1998 WITH COMPARATIVE TOTALS FOR 1997

	<u>Proprietary Fund Type</u>	
	<u>Enterprise Fund (Hospital)</u>	
	<u>1998</u>	<u>1997</u>
<u>Revenue</u>		
Net Patient Services	3,056,981	3,143,544
Ad Valorem Taxes	103,441	261,446
Other Revenue	<u>32,220</u>	<u>57,981</u>
Total Revenue	3,192,642	3,462,971
<u>Operating Expenses</u>		
Salaries and Benefits	1,873,154	2,016,572
Professional Fees and Other Purchased Services	460,218	434,208
Supplies	405,714	427,722
Utilities	51,573	57,249
Repairs and Maintenance	35,390	42,368
Insurance	23,145	29,217
Travel, Dues and Education	39,665	41,118
Depreciation and Amortization	167,510	181,186
Interest	103,403	110,276
Provision for Bad Debts	84,099	127,989
Other	<u>19,770</u>	<u>53,032</u>
Total Expenses	<u>3,263,641</u>	<u>3,520,937</u>
Profit (Loss) From Operations	(70,999)	(57,966)
<u>Non-Operating Gains</u>		
Unrestricted Gifts and Bequests	16	
Income on Investments	19,503	20,427
Gain (Loss) on Sale of Property	<u>(10,726)</u>	<u>12,668</u>
Total Non-Operating Gains	<u>8,793</u>	<u>33,095</u>
Expenses in Excess of Revenues and Gains	<u>(62,206)</u>	<u>(24,871)</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, 1998 WITH COMPARATIVE TOTALS FOR 1997

	<u>Unrestricted</u>	<u>Restricted</u>
Fund Balance, July 1, 1996	763,943	71,939
Excess of Revenue (Expenses)	(24,871)	
Gifts, Grants, and Bequests		50,951
Investment Income		3,028
Fund Expenditures and Uncollectible Pledges		(31,754)
Funds Restricted and Used for Purchases of Property and Equipment	<u>16,000</u>	<u>(16,000)</u>
Fund Balance, June 30, 1997	<u>755,072</u>	<u>78,164</u>
Excess of Revenue (Expenses)	(62,206)	
Transfer of Restricted Fund Net Assets to Oneida County Hospital Foundation, Inc.		(78,164)
Released from Restrictions for Purchases of Equipment	<u>11,023</u>	
Fund Balance, June 30, 1998	<u><u>703,889</u></u>	<u><u>0</u></u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CASH FLOWS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1998 WITH COMPARATIVE TOTALS FOR 1997

	<u>Proprietary Fund Type</u>	
	<u>1998</u>	<u>1997</u>
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	2,990,183	2,940,565
Cash Payments to Employees for Services	(1,854,667)	(2,026,824)
Cash Payments to Suppliers for Goods and Services	(1,092,848)	(1,029,731)
Other Operating Revenue	32,962	27,914
Receipts from Unrestricted Gifts and Bequests	16	
Net Cash Provided (Used) for Operating Activities	75,646	(88,076)
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	94,173	263,647
Interest Payments on Short-term Borrowing	(1,308)	
Net Proceeds from contributions Restricted for Specific Expenditure	19,043	53,260
Cash Transferred to Oneida County Hospital Foundation, Inc.	(76,260)	
Net Cash Provided by Non-Capital Financing Activities	35,648	316,907
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(50,152)	(4,437)
Principal Paid on Long-term Debt	(105,172)	(140,983)
Interest Paid on Capital Lease Obligation	(104,022)	(112,063)
Collections on Note Receivable	102,626	13,330
Proceeds from Sale of Property	3,307	58,355
Net Cash Provided by (Used for) Capital and Related Financing Activities	(153,413)	(185,798)
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	19,503	23,455
Net Cash Provided by Investing Activities	19,503	23,455
Net Increase (Decrease) in Cash and Cash Equivalents	(22,616)	66,488
Cash and Cash Equivalents, Beginning of Year	446,634	380,146
Cash and Cash Equivalents, End of Year	<u>424,018</u>	<u>446,634</u>
<u>Reconciliation of Cash and Cash Equivalents to the Balance Sheet</u>		
Cash and Cash Equivalents in Current Assets	90,755	87,944
Cash and Cash Equivalents in Assets Limited as to Use:		
Internally Designated		76,260
Held by Trustee Under Indenture Agreement	333,263	282,430
Cash and Cash Equivalents, End of Year	<u>424,018</u>	<u>446,634</u>

See accompanying notes to financial statements.

	<u>Proprietary Fund Type</u>	
	<u>1998</u>	<u>1997</u>
<u>Reconciliation of Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:</u>		
Loss from Operations	(70,999)	(57,966)
Adjustment to Reconcile Loss from Operations to Net Cash		
Provided by (Used for) Operating Activities:		
Depreciation and Amortization	167,510	181,186
Interest	103,403	110,276
County Tax Revenue	(103,441)	(261,446)
Grant Funds Restricted for Operating Purposes		(24,000)
Unrestricted Gifts and Bequests	16	
Restricted Fund Expenditures		(1,135)
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	(57,566)	16,929
Estimated Third-Party Payer Settlements	16,414	(16,414)
Supplies	13,957	(8,160)
Prepaid Expenses and Other Current Assets	11,518	69,001
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(82,848)	(4,523)
Salaries, Wages and Related Liabilities	18,487	(10,252)
Estimated Settlements Due to Medicare and Medicaid	59,195	(81,572)
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>75,646</u>	<u>(88,076)</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>12,492</u>	<u>217,619</u>

ONEIDA COUNTY MALAD CITY, IDAHO

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 1998

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.

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	Revaluation
Airport	Solid Waste
Ambulance	Noxious Weed
District Court	Tort
Justice Fund	Fair
Parks and Recreation	TV Transmitter
Charity and Indigent	Veterans
Health	Waterways



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

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, 1998.

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 lease revenue and expenditures. Therefore, budget expenditures and other revenue is \$4,728 less than GAAP basis.

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

Fund	Adopted Budget	Amendments	Amended Budget
Airport	13,500	806	14,306
Road and Bridge	889,587	32,926	922,513
Justice	685,004	9,973	694,977
Health	24,887	61	24,948
Ambulance	44,484	4,327	48,810
Solid Waste	89,058	506	89,564
Weeds	12,800	4,344	17,144

The above budget amendments were done by order of the court or resolution for unanticipated 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:

	Carrying Amount	Bank Balance
County Controlled Funds:		
Cash on Hand	15	15
Petty Cash	275	275
U.S. Bank Sweep Investment	1,259,195	1,211,040
Ireland Bank Checking	<u>60,387</u>	<u>60,387</u>
Total Cash Held by County Treasurer	1,319,872	1,271,717
T.V. Translator Cash and Investments	<u>48,205</u>	<u>48,205</u>
Total County Controlled Funds	1,368,077	<u>1,319,922</u>
Oneida County Hospital	<u>90,754</u>	
Total Cash and Restricted Funds	<u>1,458,831</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)	207,123	208,882
2) Uninsured and Uncollateralized	<u>1,160,954</u>	<u>1,111,040</u>
Total Cash and Cash Equivalents	<u>1,368,077</u> *	<u>1,319,922</u> *

* These amounts do not include the County Hospital.

NOTE C - ACCOUNTS RECEIVABLE

The Ambulance Fund has \$6,595 of uncollected accounts which is net of \$11,425 allowance for bad debts. Also the County has \$22,099 in Solid Waste, \$30,000 in Justice Fund, and \$26,338 in Road and Bridge from Malad City and \$5,610 in Weed from BLM 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 10-1-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9-30-98</u>
General Fund:				
Assessor		2,196		
County Agent		1,133		
Elections		2,039		
Data Processing		12,838		
Business and Grounds		<u>2,597</u>		
Sub-Total General Funds	773,647	20,802	0	794,449



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

Road and Bridge	3,000			
Airport	3,670			
Ambulance	6,263			
District Court	1,872			
Justice	15,732	28,000		
Parks and Recreation	1,323			
Revaluation	8,099			
Solid Waste	<u>7,555</u>			
Sub-Total Special Revenue Funds	<u>2,514,061</u>	<u>47,514</u>	<u>28,000</u>	<u>2,533,575</u>
Total	<u>3,287,708</u>	<u>68,317</u>	<u>28,000</u>	<u>3,328,025</u>

Capital leases of \$389,206 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, 1998 evidenced by vouchers which have been approved for payment at October 19, 1998.

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	312,148
Lease Purchase:	
Computer Up Grade	<u>4,728</u>
Sub-Total New Leases	<u>4,728</u>
Payments:	
1995 Ambulance	6,430
Phone System	204
2 - 1994 Caterpillar Motor Graders	16,364
Ambulance - Fire Building	5,716
1997 Kenworth	13,088
Minolta Fiche Reader	2,185
County Extension Building	7,075
Ground Conditioner	<u>1,887</u>
Sub-Total of Payments	<u>52,949</u>
Total Long-Term Lease Obligations	263,927
Estimated Landfill Closure and Postclosure Cost:	
Beginning	22,243
Current Year Estimated Cost	<u>22,600</u>
Total Long-Term Landfill Closure and Postclosure Cost	44,843



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

Beginning Balance	35,671
1998 Year End Increase	<u>2,082</u>
Total Compensated Absences	<u>37,753</u>
Total Long-Term Debt	<u><u>346,523</u></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. Two 1994 Caterpillar Motor Graders	
Lease through U.S. Bank	191,506
Collateral security: equipment purchased. One payment remains, of \$202,000.05 at 5.48% due April 1.	
2. Holbrook fire - Ambulance Building - General	
Leased through U.S. Bank.	19,157
Collateral security: building. Three annual payments are due, of \$7,120.94 at 5.65% on October 23 rd of each year.	
3. 1997 Kenworth Truck - Road and Bridge	
Leased through U.S. Bank.	43,912
Collateral security: equipment purchased. Three payments remain in the amount of \$16,336.86 at 5.7% interest due May 16 th of each year.	
4. Phone System - General	
Leased through lease corporation of America.	<u>4,624</u>
Collateral security: equipment purchased. Forty-three monthly payments remain of \$128.93 at 17.7% imputed interest.	
Total Lease Obligations	<u><u>263,927</u></u>

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

Description	Initial Rate	Principal Payments				Principal		
		1999	2000	2001	2002	Total	Current	Long-Term
1) 2 -Caterpillar 140 Motor Graders								
-U.S. Bank	5.480%	191,506	0	0	0	191,506	191,506	0
2) Holbrook Fir-Ambulance Building								
-US Bank	5.650%	6,039	6,380	6,738	0	19,157	6,039	13,118
3) Computer Upgrade	6.000%	4,728	0	0		4,728	4,728	0
4) '97 Kenworth Truck								
-US Bank	5.700%	13,834	14,622	15,456	0	43,912	13,834	30,078
5) Phone System -Lease Corp.	17.760%	<u>1,012</u>	<u>1,207</u>	<u>1,440</u>	<u>965</u>	<u>4,624</u>	<u>1,012</u>	<u>3,612</u>
Total Capital Lease Obligations		<u>217,119</u>	<u>22,209</u>	<u>23,634</u>	<u>965</u>	<u>263,927</u>	<u>217,119</u>	<u>46,808</u>

NOTE I - LEASE OBLIGATIONS (continued)**Operating Leases**

The County has operating leases for two copiers. The future obligation for these leases is as follows:

<u>Description</u>	<u>Initial Rate</u>	<u>Principal Payments</u>			<u>Total Payments</u>	<u>Net PVofMLP</u>
		<u>1999</u>	<u>2000</u>	<u>2001</u>		
1) Ricoh FT-4522 Copier	8.00%	2,315	2,315	2,122	6,752	6,025
2) Ricoh 4527 Copier	8.00%	2,033	1,355	0	3,388	3,172
Total Operating Lease Obligations		<u>4,348</u>	<u>3,670</u>	<u>2,122</u>	<u>10,140</u>	<u>9,197</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, 1998 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. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. 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 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 month of credited service, the annual service retirement allowance is 1.917% (2.225% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 1998, the required contribution rate for general employees prior to November 1, 1997 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. Subsequent to November 1, 1997, the required contribution rate for general employees was 9.77% and 5.86% of covered payroll for Oneida County and its employees, respectively, and 10.01% and 7.21% for police/firefighter employees, for the Oneida County and its employees, respectively. The Oneida County contributions required and paid were \$144,240.00, \$163,546.00, and \$137,422.00 for the three years ended June 30, 1998, 1997, and 1996 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 \$44,842.78 reported as landfill closure and postclosure care liability at September 30, 1998 represents the cumulative amount reported to date based on the use of 8 percent of the estimated capacity of the landfill. The government will recognize the remaining estimated cost of closure and postclosure care of \$505,157.22 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1998. 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, 1998 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 - YEAR 2000 (Y2K)

The County currently has up graded all vital computer systems to be 2000 compliant. Their major software is provided by third party vendors, Computer Arts, Inc. and Idaho State Tax Commission, and is reported to be 2000 compliant. Therefore, management for Oneida County does not anticipate any material cost related to the year 2000.



ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1998

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 3.1 percent in 1998 and 7.5 percent in 1997 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 injuries and illnesses; natural disaster; and employee health 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 - 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, 1998 and 1997, is set forth in the following table.

	<u>1998</u>	<u>1997</u>
Internally designated for capital acquisitions:		
Cash and cash equivalents	0	76,260
Short-term investments	0	4,533
Pledges receivable, net of estimated uncollectibles	<u>0</u>	<u>5,391</u>
	<u>0</u>	<u>86,184</u>
Held by trustee under indenture agreement:		
Cash and cash equivalents	<u>333,263</u>	<u>282,430</u>



NOTE 3- BANK DEPOSITS

At June 30, 1998 and 1997, 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, except that at June 30, 1998, the general checking account balance at U.S. Bank exceeded FDIC insurance coverage by approximately \$15,000.

NOTE 4 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 1998 and 1997 follows:

	<u>1998</u>	<u>1997</u>
Land	4,990	4,990
Land Improvements	24,057	24,057
Buildings and Improvements	2,064,720	2,061,523
Equipment	795,533	769,019
Equipment under capital lease obligations	<u>126,940</u>	<u>217,372</u>
	3,016,240	3,076,961
Less Accumulated Depreciation and Amortization	<u>1,740,995</u>	<u>1,607,397</u>
Property and Equipment, Net	<u>1,275,245</u>	<u>1,469,564</u>

Depreciation expense for the years ended June 30, 1998 and 1997 amounted to \$161,912 and \$175,588. Accumulated amortization for equipment under capital lease obligations was \$31,584 and \$30,627 at June 30, 1998 and 1997, respectively.

NOTE 5 - LONG-TERM DEBT

A summary of long-term debt, including capital lease obligations, at June 30, 1998 and 1997, follows:

	<u>1998</u>	<u>1997</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%	775,000	860,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	<u>1,245,000</u>	<u>1,330,000</u>
Capital lease obligations, at varying rates of imputed interest from 5.4% to 14.2% collateralized by leased equipment	<u>67,938</u>	<u>156,636</u>
	<u>1,312,938</u>	<u>1,486,636</u>
Less current portion	<u>24,738</u>	<u>136,428</u>
	<u>\$1,188,200</u>	<u>\$1,350,208</u>

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.



NOTE 5 - LONG TERM DEBT (continued)

Scheduled principal repayments on long-term debt and payments on capital lease obligations are as follows:

<u>Year Ending June 30,</u>	<u>Long-Term Debt</u>	<u>Capital Lease Obligations</u>
1999	90,000	41,177
2000	95,000	23,656
2001	100,000	8,545
2002	110,000	3,508
2003	120,000	2,631
Thereafter	<u>730,000</u>	<u>0</u>
	<u>1,245,000</u>	<u>79,517</u>
Less amount representing interest on capital lease obligations		<u>11,579</u>
		<u>67,938</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, 1998 and 1997 as follows:

	<u>1998</u>	<u>1997</u>
Interest cost charged to operations	<u>93,403</u>	<u>99,113</u>
Investment income credited to nonoperating income	<u>15,243</u>	<u>11,154</u>

NOTE 6 - 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 other 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.

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.

For the year ended June 30, 1997, the required contribution rates was 11.61% and 6.97% of covered payroll for the Hospital and its employees, respectively. The Hospital's contributions required and paid were \$81,033 and \$154,196 for the years ended June 30, 1997 and 1996.

Retirement Plan - Oneida County Hospital Employee Retirement Plan

On March 1, 1997 the Hospital adopted a defined contribution plan covering substantially all employees meeting minimum age and service requirements. Participation in the plan is mandatory. Employee contributions of 7% of each covered employees's compensation are matched equally by the Hospital. The cost of this plan was \$94,056 for the year ended June 30, 1998.



NOTE 7 - 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, 1998 was as follows:

Medicare	45%
Medicaid	14%
Blue Cross	10%
Other third-party payors	16%
Patients	<u>15%</u>
	<u>100%</u>



OTHER FINANCIAL INFORMATION

ONEIDA COUNTY

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30 1998

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Assets							
Cash and Investments	391,589	4,903	53,103	23,445	148,431	6,685	102,202
Accounts Receivable	26,338		6,595		30,000		
Delinquent Taxes Receivable	<u>833</u>	<u>641</u>	<u>65</u>		<u>22,663</u>	<u>641</u>	<u>1,946</u>
Total Assets	<u>418,760</u>	<u>5,543</u>	<u>59,763</u>	<u>23,445</u>	<u>201,095</u>	<u>7,326</u>	<u>104,148</u>
Liabilities							
Warrants Payable	18,981	243	2,657	182	33,714	40	
Vouchers Payable	16,456	1,492	470	3,041	10,470	1,479	28
Deferred Revenue	<u>729</u>	<u>561</u>	<u>57</u>		<u>19,807</u>	<u>561</u>	<u>1,703</u>
Total Liabilities	36,166	2,295	3,184	3,223	63,991	2,080	1,731
Fund Balances							
Unreserved:							
Designated for Subsequent Years' Expenditures	72,877		6,771		26,806	5,246	35,000
Undesignated	<u>309,718</u>	<u>3,248</u>	<u>49,807</u>	<u>20,222</u>	<u>110,298</u>		<u>67,417</u>
Total Fund Balances	<u>382,595</u>	<u>3,248</u>	<u>56,578</u>	<u>20,222</u>	<u>137,104</u>	<u>5,246</u>	<u>102,417</u>
Total Liabilities and Fund Balances	<u>418,760</u>	<u>5,543</u>	<u>59,763</u>	<u>23,445</u>	<u>201,095</u>	<u>7,326</u>	<u>104,148</u>

See independent auditor's report on other financial information.

Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veterans Fund	Water- ways Fund	(Memo Only) Totals
4,404	13,870	53,308	24,671	73,435	35,093	48,648	4,961	11,679	1,000,427
		22,099	5,610						90,643
<u>1,087</u>	<u>3,183</u>	<u>5,505</u>	<u>777</u>	<u>5,277</u>	<u>2,050</u>	<u>2,816</u>	<u>179</u>		<u>47,664</u>
<u>5,491</u>	<u>17,053</u>	<u>80,912</u>	<u>31,058</u>	<u>78,712</u>	<u>37,143</u>	<u>51,464</u>	<u>5,140</u>	<u>11,679</u>	<u>1,138,733</u>
104	5	1,898	516		1,864		4,000	46	64,250
	425	9,992	612		1,249			864	46,578
<u>951</u>	<u>2,786</u>	<u>4,818</u>	<u>680</u>	<u>4,618</u>	<u>1,794</u>	<u>2,464</u>	<u>157</u>		<u>41,686</u>
1,056	3,216	16,708	1,808	4,618	4,908	2,464	4,157	910	152,514
2,425	10,350	34,701	14,858	65,168	19,621	36,000		3,915	333,738
<u>2,010</u>	<u>3,488</u>	<u>29,504</u>	<u>14,392</u>	<u>8,926</u>	<u>12,615</u>	<u>12,999</u>	<u>983</u>	<u>6,855</u>	<u>652,481</u>
<u>4,435</u>	<u>13,838</u>	<u>64,205</u>	<u>29,250</u>	<u>74,094</u>	<u>32,236</u>	<u>48,999</u>	<u>983</u>	<u>10,770</u>	<u>986,219</u>
<u>5,491</u>	<u>17,053</u>	<u>80,912</u>	<u>31,058</u>	<u>78,712</u>	<u>37,143</u>	<u>51,464</u>	<u>5,140</u>	<u>11,679</u>	<u>1,138,733</u>

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1998

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes	5,480	4,583	1,295		293,132	13,814	286
State Shared Revenue	963,251	1,525		1,487	92,613	2,048	
Federal Revenue				2,600	188,115		
Charges for Services			51,691	8,435	136,963	23,708	
Fines and Forfeiture				43,305	25,596		
Miscellaneous	<u>29,850</u>	<u>5,967</u>		<u>626</u>	<u>24,316</u>	<u>5,593</u>	<u>628</u>
Total Revenues	998,581	12,075	52,986	56,454	760,736	45,163	914
Expenditures							
Salaries and Wages	266,984		12,188	496	379,807	18,561	
Employee Benefits	74,522		1,020	38	112,034	1,513	
Supplies	59,046	2,614	6,658	5,254	62,132	6,384	
Other Services and Charges	474,878	8,022	15,972	18,226	116,703	13,540	8,774
Capital Expenditures	3,000	3,670	6,263	1,872	15,732	1,323	
Principal Payments	29,452		6,430				
Interest Payments	<u>14,631</u>		<u>279</u>				
Total Expenditures	<u>922,513</u>	<u>14,306</u>	<u>48,810</u>	<u>25,886</u>	<u>686,408</u>	<u>41,321</u>	<u>8,774</u>
Excess (Deficit) Revenues Over Expenditures	76,068	(2,231)	4,176	30,568	74,328	3,842	(7,860)
Other Financing Sources (Uses): Fund Transfers In (Out)				(41,085)	41,085		
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses	76,068	(2,231)	4,176	(10,517)	115,413	3,842	(7,860)
Fund Balance at Beginning of Year	<u>306,527</u>	<u>5,479</u>	<u>52,403</u>	<u>30,740</u>	<u>21,691</u>	<u>1,404</u>	<u>110,277</u>
Fund Balance at End of Year	<u>382,595</u>	<u>3,248</u>	<u>56,578</u>	<u>20,222</u>	<u>137,104</u>	<u>5,246</u>	<u>102,417</u>

See independent auditor's report on other financial information.

<u>Health Fund</u>	<u>Reval- uation Fund</u>	<u>Solid Waste Fund</u>	<u>Noxious Weed Fund</u>	<u>Tort Fund</u>	<u>Fair Fund</u>	<u>TV Fund</u>	<u>Veteran Fund</u>	<u>Water- ways Fund</u>	<u>(Memo Only) Totals</u>
23,404	46,882	1,218	1,738	56,475	25,325		4,276		477,908
5,971	8,573		6,810	7,763	6,096		704	8,285	1,105,126
									190,715
		107,150	5,610		16,257	29,307			379,121
									68,901
<u>9</u>	<u></u>	<u></u>	<u></u>	<u>16,639</u>	<u>9,840</u>	<u>1,692</u>	<u>3</u>	<u></u>	<u>95,163</u>
29,383	55,456	108,368	14,158	80,877	57,518	30,999	4,983	8,285	2,316,934
2,523		27,418	4,289		2,575				714,840
193		7,357	441	38,003	810				235,931
	1,038	275	2,526		835	3,704		386	150,852
22,232	37,262	46,959	9,889	35,149	46,206	12,042	4,000	4,860	874,716
	8,099	7,555							47,514
					1,887				37,769
					<u>477</u>				<u>15,387</u>
<u>24,948</u>	<u>46,399</u>	<u>89,564</u>	<u>17,144</u>	<u>73,152</u>	<u>52,790</u>	<u>15,747</u>	<u>4,000</u>	<u>5,246</u>	<u>2,077,009</u>
4,435	9,057	18,803	(2,986)	7,725	4,728	15,252	983	3,038	239,925
									0
4,435	9,057	18,803	(2,986)	7,725	4,728	15,252	983	3,038	239,925
<u>0</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>0</u>	<u>7,731</u>	<u>746,294</u>
<u>4,435</u>	<u>13,838</u>	<u>64,205</u>	<u>29,250</u>	<u>74,094</u>	<u>32,236</u>	<u>48,999</u>	<u>983</u>	<u>10,770</u>	<u>986,219</u>

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1998

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes		3,942			289,425	8,000	19,000
Other Revenue	922,513	2,323	38,120	26,500	383,580	27,205	7,000
Total Revenues	922,513	6,264	38,120	26,500	673,005	35,205	26,000
Expenditures							
Salaries and Wages	276,472		15,000		387,342	19,980	
Employee Benefits	77,065		1,371		114,364	1,628	
Supplies	59,500	700	5,300	4,500	55,610	8,600	
Other Services and Charges	419,476	13,606	15,927	22,000	110,512	14,050	61,100
Capital Expenditures	90,000		11,213		27,150		
Total Expenditures	922,513	14,306	48,810	26,500	694,978	44,258	61,100
Excess (Deficit) Revenues Over Expenditures	0	(8,042)	(10,690)	0	(21,973)	(9,053)	(35,100)
Other Financing Sources (Uses): Fund Transfers In (Out)							
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses							
Fund Balance at Beginning of Year	0	8,042	10,690	0	21,973	9,053	35,100
Fund Balance at End of Year	0	0	0	0	0	0	0

See independent auditor's report on other financial information.

<u>Health Fund</u>	<u>Reval- uation Fund</u>	<u>Solid Waste Fund</u>	<u>Noxious Weed Fund</u>	<u>Tort Fund</u>	<u>Fair Fund</u>	<u>TV Fund</u>	<u>Veteran Fund</u>	<u>Water- ways Fund</u>	<u>(Memo Only) Totals</u>
20,000	32,000			2,000	30,000		4,000		408,367
<u>3,935</u>	<u>7,050</u>	<u>89,564</u>	<u>5,000</u>	<u>18,750</u>	<u>16,230</u>	<u>27,840</u>		<u>3,935</u>	<u>1,579,545</u>
23,935	39,050	89,564	5,000	20,750	46,230	27,840	4,000	3,935	1,987,912
2,523		24,163			2,575				728,056
216		7,320		33,651	211				235,827
	800	1,500	14,344		1,057	14,000		850	166,761
22,209	43,700	52,582	2,800	54,600	48,949	37,550	4,000	7,000	930,059
<u>2,500</u>	<u>4,000</u>								<u>134,863</u>
<u>24,948</u>	<u>47,000</u>	<u>89,564</u>	<u>17,144</u>	<u>88,251</u>	<u>52,792</u>	<u>51,550</u>	<u>4,000</u>	<u>7,850</u>	<u>2,195,566</u>
(1,013)	(7,950)	0	(12,144)	(67,501)	(6,562)	(23,710)	0	(3,915)	(207,654)
									<u>0</u>
<u>1,013</u>	<u>7,950</u>	<u>0</u>	<u>12,144</u>	<u>67,501</u>	<u>6,562</u>	<u>23,710</u>	<u>0</u>	<u>3,915</u>	<u>207,654</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>	<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, 1998

	Balance 10-01-97	Additions	Deletions	Balance 9-30-98
ASSETS				
Cash and Time Investments:				
Auditors' Trust	9,525	452,577	442,606	19,496
County Library	1,820	82,917	82,736	2,001
Court Facility Trust	1,445	970		2,415
DUI Interlock	2,553	677		3,230
Department of Transportation	18,160	230,017	230,413	17,764
Forest Fire Protection	0	1,186	1,137	49
Holbrook Cemetery	139	1,589	1,635	93
Holbrook Recreation	153	1,660	1,714	99
Malad City	4,672	363,054	364,920	2,806
Malad Valley Fire	41	8,662	8,590	113
Oneida County Hospital	1,236	104,346	104,364	1,218
Oneida Juvenile	0			0
Forest Practice	0	130	124	5
Pleasant View Cemetery	2	876	865	13
Samaria Cemetery	0	1,781	1,738	43
School District No. 151	0	21,065	21,065	0
School District No. 351	17,020	988,144	991,197	13,967
Ambulance Trust	555			555
Taylor Grazing	8,506	8,253	8,508	8,251
Sheriff Trust	9,208	910	9,955	164
Sidewalk Malad City	167	15,195	14,952	411
Sprinkler Malad City	66	2,739	2,675	130
St. John Cemetery	58	3,583	3,621	19
State	4,197	40,785	40,456	4,526
Parking Lot Malad City LID	0			0
Total Cash and Time Investments	79,524	2,331,115	2,333,270	77,369
Delinquent Taxes and Assessments Receivable:				
County Library	5,926	67,291	67,743	5,474
Forest Fire Protection	161	1,272	1,179	254
Holbrook Cemetery	220	1,270	1,267	222
Holbrook Recreation	249	1,445	1,435	259
Malad City	27,580	290,681	289,060	29,201
Malad Valley Fire	849	6,584	6,829	604
Oneida County Hospital	5,816	86,115	85,773	6,158
Pleasant View Cemetery	102	588	654	36
Samaria Cemetery	209	1,436	1,442	204
Forest Practice	18	139	129	28
School District No. 351	82,445	964,280	967,825	78,900
Sidewalk Malad City	10,728	12,277	13,614	9,391
Sprinkler Malad City	1,810	2,206	2,452	1,564
St. John Cemetery	219	2,673	2,735	157
Veteran's Memorial Trust	2		2	0
Total Receivables	136,334	1,438,257	1,442,138	132,454
Total Assets				
	215,858	3,769,371	3,775,408	209,822

See independent auditor's report on other financial information.

	Balance 10-01-97	Additions	Deletions	Balance 9-30-98
LIABILITIES				
Warrants Payable:				
Auditors' Trust	9,338	176,053	169,651	15,740
County Library	1,820	82,917	82,736	2,001
School District 151	0	21,065	21,065	0
Department of Transportation	18,160	230,017	230,413	17,764
Forest Fire Protection	0	1,186	1,137	49
Holbrook Cemetery	139	1,589	1,635	93
Holbrook Recreation	153	1,660	1,714	99
Malad City	4,672	363,054	364,920	2,806
Malad Valley Fire	41	8,662	8,590	113
Oneida County Hospital	1,236	104,346	104,364	1,218
Pleasant View Cemetery	2	876	865	13
Samaria Cemetery	0	1,781	1,738	43
School District No. 351	17,020	988,144	991,197	13,967
Sheriff Trust	2	188	190	0
Sidewalk Malad City	167	15,195	14,952	411
Forest Practice	0	130	124	5
Sprinkler Malad City	66	2,739	2,675	130
St. John Cemetery	58	3,583	3,621	19
State	4,197	40,785	40,456	4,526
Total Warrants Payable	57,071	2,043,968	2,042,042	58,998
Due to Other Taxing Units:				
Auditors Trust	187	179,622	176,053	3,755
County Library	5,926	82,465	82,917	5,474
Forest Fire Protection	161	1,278	1,186	254
Holbrook Cemetery	220	1,592	1,589	222
Holbrook Recreation	249	1,670	1,660	259
Malad City	27,580	364,675	363,054	29,201
Malad Valley Fire	849	8,417	8,662	604
Pleasant View Cemetery	102	810	876	36
Samaria Cemetery	209	1,775	1,781	204
Forest Practice	18	140	130	28
School District No. 351	82,445	984,599	988,144	78,900
Sheriff Trust	9,206		9,042	164
Sidewalk Malad City	10,728	13,858	15,195	9,391
Sprinkler Malad City	1,810	2,493	2,739	1,564
St. John Cemetery	219	3,521	3,583	157
Total Due to Other Taxing Units	139,909	1,646,914	1,656,609	130,214
Deferred Revenue:				
Court Facility Trust	1,445	970		2,415
DUI Interlock	2,553	677		3,230
Oneida County Hospital	5,816	104,688	104,346	6,158
Ambulance Trust	555			555
Taylor Grazing	8,506	8,253	8,508	8,251
Oneida Juvenile	0			0
Veteran's Memorial Trust	2	129	132	0
Total Deferred Revenue	18,878	114,717	112,985	20,610
Total Liabilities and Deferred Revenue	215,858	3,805,600	3,811,637	209,822



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Property Taxes	284,632	294,288	9,656
Other	<u>338,098</u>	<u>433,853</u>	<u>95,755</u>
Total Revenues	622,729	728,141	105,411
Expenditures			
Clerk, Auditor, Recorder	62,300	60,937	1,363
Assessor	95,462	95,411	52
Treasurer	52,566	49,588	2,979
County Agent	37,246	35,059	2,188
Annex Building and Grounds	17,525	18,967	(1,442)
Courthouse Building and Grounds	58,775	52,822	5,953
County Commissioners	29,777	29,318	458
General Expenses	264,864	253,114	11,750
Coroner	1,779	954	825
Data Processing	48,040	46,894	1,146
Election Expenses	14,200	12,992	1,208
Emergency Services	<u>3,650</u>	<u>2,509</u>	<u>1,141</u>
Total Expenditures	<u>686,184</u>	<u>658,564</u>	<u>27,620</u>
Excess (Deficit) Revenues Over Expenditures	(63,455)	69,577	133,032
Fund Balance at Beginning of Year	<u>63,455</u>	<u>174,391</u>	<u>110,936</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>243,968</u></u>	<u><u>243,968</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes		5,480	5,480
Other	<u>922,513</u>	<u>993,101</u>	<u>70,588</u>
Total Revenues	922,513	998,581	76,068
Expenditures			
Salaries	276,472	266,984	9,488
Benefits	77,065	74,522	2,543
Supplies	14,500	26,548	(12,048)
Utilities	9,050	6,286	2,764
Repairs	348,232	386,410	(38,178)
Miscellaneous	46,693	67,246	(20,552)
Contracted Services	3,500	3,500	0
Vehicles	57,000	43,934	13,066
Capital Outlay	<u>90,000</u>	<u>47,083</u>	<u>42,917</u>
Total Expenditures	<u>922,513</u>	<u>922,513</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	0	76,068	76,068
Fund Balance at Beginning of Year	<u>0</u>	<u>306,527</u>	<u>306,527</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>382,595</u></u>	<u><u>382,595</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	3,942	4,583	642
Other	<u>2,323</u>	<u>7,492</u>	<u>5,169</u>
Total Revenues	6,264	12,075	5,811
Expenditures			
Supplies	700	2,614	(1,914)
Utilities	4,600	2,645	1,955
Repairs	8,706	4,318	4,388
Miscellaneous	300	1,060	(760)
Capital Outlay		<u>3,670</u>	<u>(3,670)</u>
Total Expenditures	<u>14,306</u>	<u>14,306</u>	<u>0</u>
Excess Revenues Over Expenditures	(8,042)	(2,231)	5,811
Fund Balance at Beginning of Year	<u>8,042</u>	<u>5,479</u>	<u>(2,563)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>3,248</u></u>	<u><u>3,248</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		1,295	1,295
Other	<u>38,120</u>	<u>51,691</u>	<u>13,571</u>
Total Revenues	38,120	52,986	14,866
<u>Expenditures</u>			
Salaries	15,000	12,188	2,812
Benefits	1,371	1,020	351
Supplies	3,800	4,937	(1,137)
Utilities	1,600	1,005	595
Repairs	1,200	393	807
Miscellaneous	11,327	12,937	(1,611)
Vehicles	3,300	3,358	(58)
Capital Outlay	<u>11,213</u>	<u>12,972</u>	<u>(1,760)</u>
Total Expenditures	<u>48,810</u>	<u>48,810</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	(10,690)	4,176	14,866
Fund Balance at Beginning of Year	<u>10,690</u>	<u>52,403</u>	<u>41,713</u>
Fund Balance at End of Year	<u>0</u>	<u>56,578</u>	<u>56,578</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Revenues</u>			
Other	<u>26,500</u>	<u>56,454</u>	<u>29,954</u>
Total Revenues	26,500	56,454	29,954
<u>Expenditures</u>			
Travel		496	(496)
Travel		38	(38)
Travel	1,150	734	416
Supplies	9,200	10,260	(1,060)
Utilities	3,200	2,547	653
Repairs	1,500	14	1,486
Miscellaneous	1,000	1,055	(55)
Jury	3,700	983	2,717
Contracted Services	6,750	4,643	2,107
Capital Outlay		<u>5,118</u>	<u>(5,118)</u>
Total Expenditures	<u>26,500</u>	<u>25,886</u>	<u>614</u>
Excess Revenues Over Expenditures	0	30,568	30,568
Other Financing Sources and (Uses): Fund Transfer (Out)	<u>0</u>	<u>(41,085)</u>	<u>(41,085)</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	(10,517)	(10,517)
Fund Balance at Beginning of Year	<u>0</u>	<u>30,740</u>	<u>30,740</u>
Fund Balance at End of Year	<u>0</u>	<u>20,222</u>	<u>20,222</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	289,425	293,132	3,707
Other	<u>383,580</u>	<u>467,604</u>	<u>84,024</u>
Total Revenues	673,005	760,736	87,731
<u>Expenditures</u>			
Clerk of the District Court	57,139	57,139	0
Sheriff	342,497	341,212	1,285
Prosecuting Attorney	45,572	42,752	2,820
Public Defender	22,600	21,668	932
Juvenile Detention	80,556	89,804	(9,247)
General	114,364	116,099	(1,736)
Jail	<u>32,250</u>	<u>17,734</u>	<u>14,516</u>
Total Expenditures	<u>694,978</u>	<u>686,408</u>	<u>8,569</u>
Excess (Deficit) Revenues Over Expenditures	(21,973)	74,328	96,300
Other Financing Sources and (Uses):			
Fund Transfer In	<u>0</u>	<u>41,085</u>	<u>41,085</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(21,973)	115,413	137,385
Fund Balance at Beginning of Year	<u>21,973</u>	<u>21,691</u>	<u>(282)</u>
Fund Balance at End of Year	<u>0</u>	<u>137,104</u>	<u>137,103</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
	8,000	13,814	5,814
Other	<u>27,205</u>	<u>31,348</u>	<u>4,143</u>
Total Revenues	35,205	45,163	9,958
<u>Expenditures</u>			
Salaries	19,980	18,561	1,419
Benefits	1,628	1,513	116
Supplies	8,600	6,384	2,216
Utilities	9,700	7,295	2,405
Repairs	500	1,483	(983)
Advertising	150	355	(205)
Oneida Recreation Baseball	1,200	1,200	0
Miscellaneous	2,500	3,207	(707)
Capital Outlay		<u>1,323</u>	<u>(1,323)</u>
Total Expenditures	<u>44,258</u>	<u>41,321</u>	<u>2,938</u>
Excess (Deficit) Revenues Over Expenditures	(9,053)	3,842	12,896
Fund Balance at Beginning of Year	<u>9,053</u>	<u>1,404</u>	<u>(7,650)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>5,246</u></u>	<u><u>5,246</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	19,000	286	(18,714)
Other	<u>7,000</u>	<u>628</u>	<u>(6,372)</u>
Total Revenues	26,000	914	(25,086)
<u>Expenditures</u>			
Medical	57,000	7,947	49,054
Indigent	<u>4,100</u>	<u>828</u>	<u>3,272</u>
Total Expenditures	<u>61,100</u>	<u>8,774</u>	<u>52,326</u>
Excess (Deficit) Revenues Over Expenditures	(35,100)	(7,860)	27,240
Fund Balance at Beginning of Year	<u>35,100</u>	<u>110,277</u>	<u>75,177</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>102,417</u></u>	<u><u>102,417</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 - HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	20,000	23,404	3,404
Other	<u>3,935</u>	<u>5,980</u>	<u>2,045</u>
Total Revenues	23,935	29,383	5,448
<u>Expenditures</u>			
Salaries	2,523	2,523	0
Benefits	216	193	23
Contracted Services	21,897	21,897	0
Veteran Expenses	<u>312</u>	<u>335</u>	<u>(23)</u>
Total Expenditures	<u>24,948</u>	<u>24,948</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	(1,013)	4,435	5,448
Fund Balance at Beginning of Year	<u>1,013</u>	<u>0</u>	<u>(1,013)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>4,435</u></u>	<u><u>4,435</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 - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	32,000	46,882	14,882
Other	<u>7,050</u>	<u>8,573</u>	<u>1,523</u>
Total Revenues	39,050	55,456	16,406
<u>Expenditures</u>			
Travel	1,300	15	1,286
Supplies	800	1,038	(238)
Miscellaneous	400	1,527	(1,127)
Contracts Appraisals	42,000	35,720	6,280
Contracts Appraisals	<u>2,500</u>	<u>8,099</u>	<u>(5,599)</u>
Total Expenditures	<u>47,000</u>	<u>46,399</u>	<u>601</u>
Excess (Deficit) Revenues Over Expenditures	(7,950)	9,057	17,007
Fund Balance at Beginning of Year	<u>7,950</u>	<u>4,781</u>	<u>(3,169)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>13,838</u></u>	<u><u>13,838</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		1,218	1,218
Other	<u>89,564</u>	<u>107,150</u>	<u>17,585</u>
Total Revenues	89,564	108,368	18,803
<u>Expenditures</u>			
Salaries	26,969	29,813	(2,844)
Benefits	4,514	4,962	(448)
Miscellaneous	506	5,603	(5,097)
Contracted Services	42,075	39,330	2,745
Supplies		275	(275)
Vehicles	11,500	2,026	9,474
Capital Outlay	<u>4,000</u>	<u>7,555</u>	<u>(3,555)</u>
Total Expenditures	<u>89,564</u>	<u>89,564</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	0	18,803	18,803
Fund Balance at Beginning of Year	<u>0</u>	<u>45,402</u>	<u>45,402</u>
Fund Balance at End of Year	<u>0</u>	<u>64,205</u>	<u>64,205</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		1,738	1,738
Other	<u>5,000</u>	<u>12,420</u>	<u>7,420</u>
Total Revenues	5,000	14,158	9,158
<u>Expenditures</u>			
Salaries		4,289	(4,289)
Benefits		441	(441)
Supplies	14,344	2,154	12,191
Utilities	1,300	1,471	(171)
Miscellaneous		1,145	(1,145)
Vehicles	<u>1,500</u>	<u>7,645</u>	<u>(6,145)</u>
Total Expenditures	<u>17,144</u>	<u>17,144</u>	<u>0</u>
Excess Revenues Over Expenditures	(12,144)	(2,986)	9,158
Fund Balance at Beginning of Year	<u>12,144</u>	<u>32,236</u>	<u>20,091</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>29,250</u></u>	<u><u>29,250</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	2,000	56,475	54,475
Other	<u>18,750</u>	<u>24,402</u>	<u>5,652</u>
Total Revenues	20,750	80,877	60,127
<u>Expenditures</u>			
Workmen Compensation Insurance	33,651	38,003	(4,352)
ICRMP Insurance	<u>54,600</u>	<u>35,149</u>	<u>19,451</u>
Total Expenditures	<u>88,251</u>	<u>73,152</u>	<u>15,099</u>
Excess (Deficit) Revenues Over Expenditures	(67,501)	7,725	75,226
Fund Balance at Beginning of Year	<u>67,501</u>	<u>66,369</u>	<u>(1,132)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>74,094</u></u>	<u><u>74,094</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	30,000	25,325	(4,675)
Other	<u>16,230</u>	<u>32,193</u>	<u>15,963</u>
Total Revenues	46,230	57,518	11,288
<u>Expenditures</u>			
Salaries	2,575	2,575	0
Benefits	211	810	(599)
Travel	908		908
Supplies	1,057	835	222
Utilities	2,867	1,657	1,210
Repairs	4,590	4,492	98
Miscellaneous	5,692	6,443	(751)
Contracted Services	2,600	8,100	(5,500)
Community Programs	18,519	19,394	(875)
Racing	13,773	6,120	7,653
Capital Outlay		<u>2,364</u>	<u>(2,364)</u>
Total Expenditures	<u>52,792</u>	<u>52,790</u>	<u>2</u>
Excess Revenues Over Expenditures	(6,562)	4,728	11,290
Fund Balance at Beginning of Year	<u>6,562</u>	<u>27,508</u>	<u>20,946</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 - TV TRANSMITTER FUND FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>27,840</u>	<u>30,999</u>	<u>3,159</u>
Total Revenues	27,840	30,999	3,159
<u>Expenditures</u>			
Supplies	14,000	3,704	10,296
Utilities	3,300	2,750	550
Contracted Services	10,000	7,200	2,800
Miscellaneous	<u>24,250</u>	<u>2,093</u>	<u>22,157</u>
Total Expenditures	<u>51,550</u>	<u>15,747</u>	<u>35,803</u>
Excess (Deficit) Revenues Over Expenditures	(23,710)	15,252	38,962
Fund Balance at Beginning of Year	<u>23,710</u>	<u>33,747</u>	<u>10,037</u>
Fund Balance at End of Year	<u>0</u>	<u>48,999</u>	<u>48,999</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - VETERAN FUND FOR THE YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	4,000	4,276	276
Other		707	707
Total Revenues	4,000	4,983	983
<u>Expenditures</u>			
Veteran Building Expenses	4,000	4,000	0
Total Expenditures	4,000	4,000	0
Excess (Deficit) Revenues Over Expenditures	0	983	983
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>0</u>	<u>983</u>	<u>983</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>3,935</u>	<u>8,285</u>	<u>4,350</u>
Total Revenues	3,935	8,285	4,350
<u>Expenditures</u>			
Supplies	550	315	235
Repairs	3,700	3,309	391
Miscellaneous	3,300	1,551	1,749
Vehicles	<u>300</u>	<u>71</u>	<u>229</u>
Total Expenditures	<u>7,850</u>	<u>5,246</u>	<u>2,604</u>
Excess (Deficit) Revenues Over Expenditures	(3,915)	3,038	6,953
Fund Balance at Beginning of Year	<u>3,915</u>	<u>7,731</u>	<u>3,816</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>10,770</u></u>	<u><u>10,770</u></u>

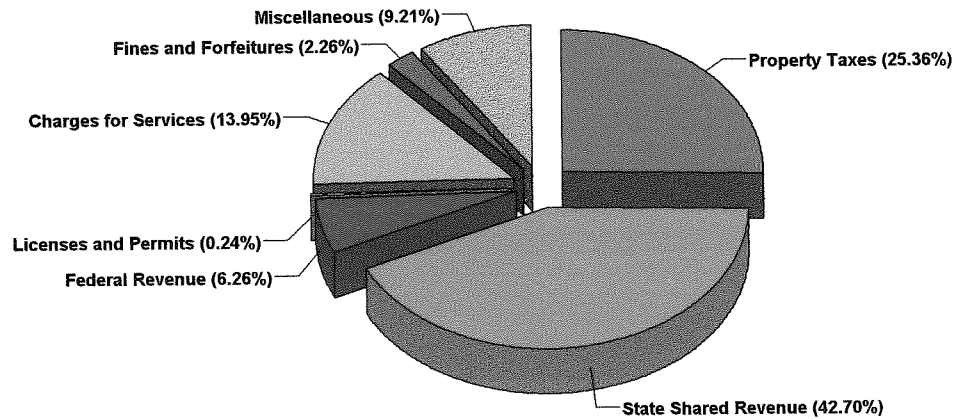
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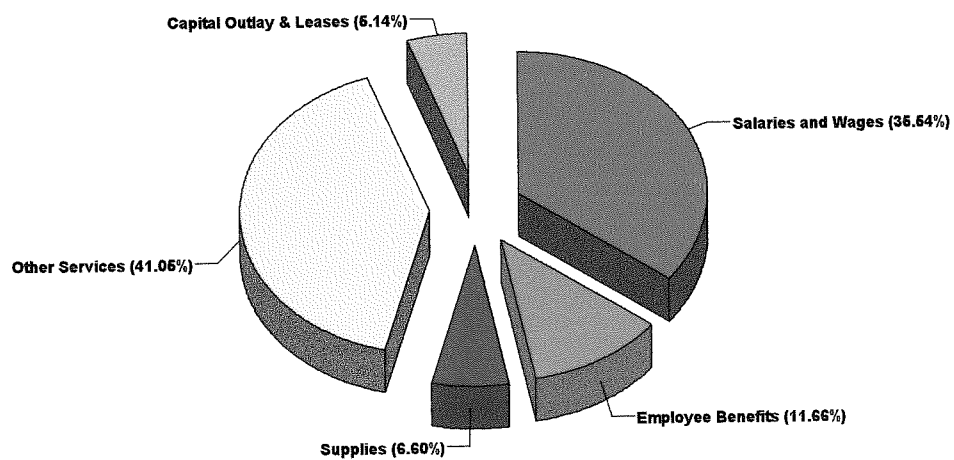
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS FOR THE YEAR ENDED SEPTEMBER 30, 1998

Revenue Pie Chart



Expenditure Pie Chart



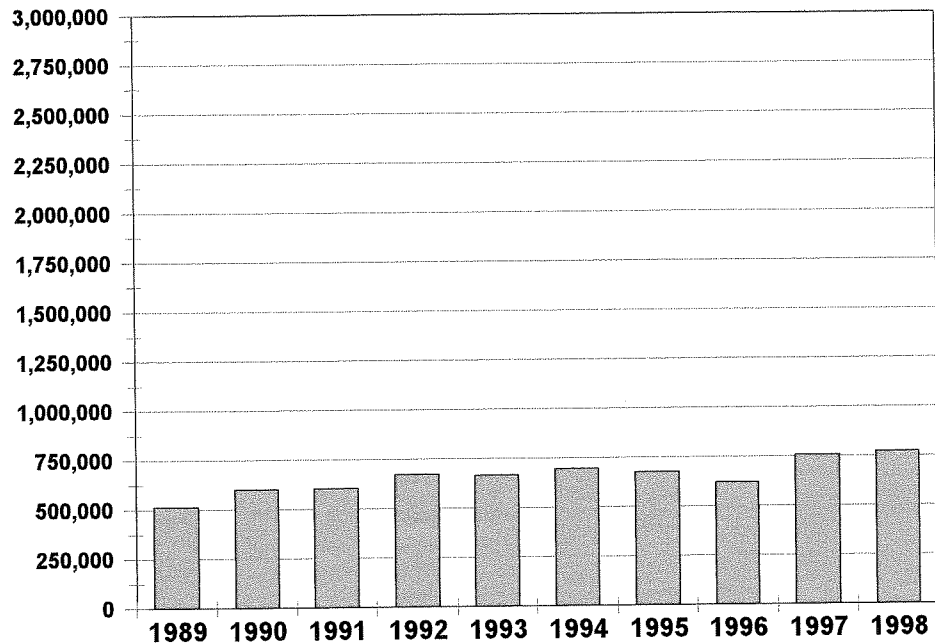
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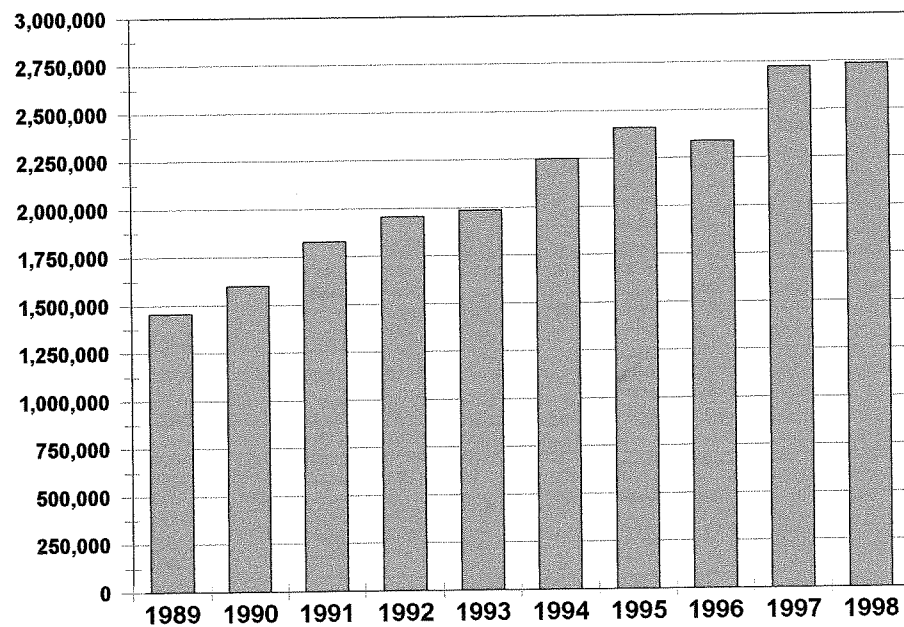
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS FOR THE YEAR ENDED SEPTEMBER 30, 1998

10 Years Property Tax Revenue



10 Years Expenditures Budget Basis



See independent auditor's report on other financial information.





Condie
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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, 1998, and have issued our report thereon dated December 15, 1998. 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 \$3,328,025.

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 15, 1998.

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.

Cond. Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1998



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, 1998 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.

Clerk of the Court

While performing procedures for the Clerk of the Courts, it was discovered that the monthly reconciliations had not been done between the Court's subsidiary ledgers and the County's General Ledger. Reconciling procedures are vital to the internal control and cannot be omitted. Currently, the trust accounts, in total, are showing an unreconciled difference of \$1,090.31. We recommend that Karen and Pat reconcile monthly.

Fair

It is unclear of the County's intent concerning racing. Currently, the County allows the Racing Commission to draw money from the Fair Fund for expenses incurred prior to the racing event. After the event, the Racing Commission only turns over the proceeds generated from the food and beer booth and the gate receipts to cover the draw. All other income, generated by the races, is deposited into the Racing Commission's account. The amount remitted to the County may be more or less than the draw depending on the amounts generated from the two previously mentioned activities. We recommend that the County have a precise accounting for all draws on funds. We also recommend, if it is the intent of the County to support racing, that the accounting for racing activities come under the control of the County.

Ambulance

The County currently uses Intermountain Lifeline to bill medicare and collect receivables for ambulance runs made. This system seems to be working well for the county. However, we feel it is important to have someone monitor the billing, collection and distribution of funds of Intermountain Lifeline so that Oneida County has someone who understands and agrees with the way things are being handled. This is not due to suspecting anything is wrong. It is just good internal control procedures to verify that accounting is handled correctly by third parties.

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 year's audit. If you have any questions during the coming year, please do not hesitate to call.

Sincerely,

Condie, Stoker & Associates