

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2015**



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

TABLE OF CONTENTS

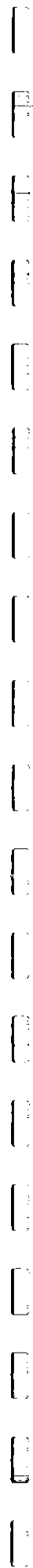
ITEM	PAGE NO.
Independent Auditor's Report	
<i>FINANCIAL SECTION</i>	
Statement of Net Position	1 - 2
Statement of Activities	3 - 4
Balance Sheet - Governmental Funds	5 - 6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	8 - 9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	10
Statement of Revenues, Expenses, and Changes in Net Position Proprietary Fund Types - Component Unit - Oneida County Hospital	11
Statement of Cash Flows - Proprietary Fund Types - Component Unit - Oneida County Hospital	12 - 13
Statement of Fiduciary Net Position	14
Statement of Changes in Fiduciary Net Position	15
Index to the Notes to the Financial Statements	16
Notes to the Financial Statements	17 - 33
<i>REQUIRED SUPPLEMENTARY INFORMATION</i>	
Budget and Actual (With Budget to GAAP Differences) - General Fund	34 - 35
Budget and Actual (With Budget to GAAP Differences) - Road and Bridge	36 - 37
Budget and Actual (With Budget to GAAP Differences) - Ambulance	38 - 39
Budget and Actual (With Budget to GAAP Differences) - Justice Fund	40 - 41
Budget and Actual (With Budget to GAAP Differences) - Solid Waste	42 - 43



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

TABLE OF CONTENTS

ITEM	PAGE NO.
<i>REQUIRED SUPPLEMENTARY INFORMATION (Continued)</i>	
Notes to the Required Supplementary Information	44
Schedule of Employer's Share of Net Pension Liability - Persi - Base Plan	45
Schedule of Employer Contributions - Persi - Base Plan	46
<i>SUPPLEMENTARY INFORMATION</i>	
Combining Balance Sheets - Governmental Fund Types - Nonmajor Special Revenue Funds	47 - 51
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types - Nonmajor Special Revenue Funds	52 - 56
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds	57 - 58
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Fund Types - Private Purpose Trust Funds	59 - 60
<i>OTHER SUPPLEMENTARY DATA</i>	
Analysis of Expenditures by Fund - Budgetary Basis	61 - 72
Reconciliation of Expenditures - Budgetary Basis to GAAP Basis	73
Schedule of Capital Lease Obligations	74
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	75 - 76
Report on Compliance with Requirements that Could Have A Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	77 - 78
Schedule of Expenditures of Federal Awards	79 - 80
Notes to the Schedule of Expenditures of Federal Awards	81
Schedule of Findings and Questioned Costs	82
Summary Schedule of Prior Audit Findings	83



INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners
Oneida County - State of Idaho
Malad, Idaho**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information for Oneida County, Idaho, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Oneida County Hospital. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Oneida County Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Oneida County, Idaho, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 15 to the financial statements, the County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of net position as of October 1, 2014.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require supplementary information, such as management's discussion and analysis, budgetary comparison information, the schedule of employer's share of net pension liability and the schedule of employer contributions, as stated in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oneida County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards, required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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The Analysis of Expenditures by Fund – Budgetary Basis and the Schedule of Capital Lease Obligations have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reported dated April 25, 2016, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates, PLLC

Idaho Falls, Idaho
April 25, 2016



FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2015

	GOVERNMENTAL	TOTAL	COMPONENT
	ACTIVITIES	GOVERNMENTAL	UNIT
	ACTIVITIES	ACTIVITIES	UNIT
ASSETS			
Cash - County Treasurer	\$ 2,480,955	\$ 2,480,955	\$ 24,340
Taxes receivable	75,429	75,429	-
Receivables	104,548	104,548	1,765,854
Internal balances	-	-	-
Due from other governmental agencies	536,020	536,020	-
Inventories	-	-	222,340
Other assets	-	-	35,339
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Construction in progress	534,834	534,834	-
Infrastructure	298,490	298,490	-
Buildings	1,001,289	1,001,289	2,547,437
Equipment and furniture	3,431,939	3,431,939	2,613,407
Buildings and equipment under capital leases	1,078,045	1,078,045	948,766
Less: accumulated depreciation	(3,712,910)	(3,712,910)	(5,228,550)
Total Capital Assets	2,691,997	2,691,997	950,083
Other Assets			
Unamortized service contract	-	-	1,875
TOTAL ASSETS	5,888,949	5,888,949	2,999,831
DEFERRED OUTFLOWS - Pension	\$ 321,905	\$ 321,905	\$ -

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 40,420	\$ 40,420	\$ 830,803
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	101,500
Bonds, capital leases and contracts	144,026	144,026	112,767
Accrued interest	10,392	10,392	-
Compensated absences	9,734	9,734	461,838
Due in more than one year			
Bonds, capital leases and contracts	514,676	514,676	355,211
Accrued interest	-	-	-
Compensated absences	55,162	55,162	-
Landfill postclosure costs	340,851	340,851	-
Net pension liability	748,303	748,303	-
TOTAL LIABILITIES	<u>1,863,564</u>	<u>1,863,564</u>	<u>1,862,119</u>
DEFERRED INFLOWS - Pension	<u>482,666</u>	<u>482,666</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	1,682,052	1,682,052	482,105
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>2,182,572</u>	<u>2,182,572</u>	<u>655,607</u>
TOTAL NET POSITION	<u>\$ 3,864,624</u>	<u>\$ 3,864,624</u>	<u>\$ 1,137,712</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2015

FUNCTIONS/PROGRAMS	PROGRAM REVENUE			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,040,252	\$ 99,490	\$ 82,878	\$ -
Public safety	1,704,379	176,487	378,565	91,766
Public works	1,060,967	17,787	1,123,685	89,324
Health, welfare and sanitation	349,286	481,757	-	-
Culture and recreation	160,448	54,480	8,844	-
Education	-	-	-	-
Conservation/economic development	61,428	5,439	4,184	-
Interest on long-term debt	23,690	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,400,450	835,440	1,598,156	181,090
TOTAL PRIMARY GOVERNMENT	\$ 4,400,450	\$ 835,440	\$ 1,598,156	\$ 181,090
Component Units				
Oneida County Hospital	\$ 8,860,659	\$ 8,545,178	\$ 12,421	\$ 9,080
TOTAL COMPONENT UNITS	\$ 8,860,659	\$ 8,545,178	\$ 12,421	\$ 9,080

General revenues:

Taxes:

Property taxes, levied for general purposes
Property taxes, levied for debt service
Franchise taxes
Public service taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Miscellaneous
Special item - gain on sale of assets
Transfers

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

Change in net position

Restated Net Position, September 30, 2014

NET POSITION, SEPTEMBER 30, 2015

**NET (EXPENSE) REVENUE
AND CHANGES IN
NET POSITION**

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (857,884)	\$ (857,884)	
(1,057,561)	(1,057,561)	
169,829	169,829	
132,471	132,471	
(97,124)	(97,124)	
-	-	
(51,805)	(51,805)	
(23,690)	(23,690)	
<u>(1,785,764)</u>	<u>(1,785,764)</u>	
<u>(1,785,764)</u>	<u>(1,785,764)</u>	
		\$ <u>(293,980)</u>
		<u>(293,980)</u>
1,451,364	1,451,364	-
-	-	-
1,539	1,539	-
1,120,899	1,120,899	-
-	-	-
-	-	522
115,886	115,886	328,169
-	-	-
-	-	-
<u>2,689,688</u>	<u>2,689,688</u>	<u>328,691</u>
903,924	903,924	34,711
<u>2,960,700</u>	<u>2,960,700</u>	<u>1,103,001</u>
\$ <u><u>3,864,624</u></u>	\$ <u><u>3,864,624</u></u>	\$ <u><u>1,137,712</u></u>

**ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2015**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 1,473,611	\$ 94,294	\$ 101,531	\$ -
Investments	-	-	-	-
Taxes receivable, net	28,430	-	-	29,949
Due from other funds	-	-	-	-
Receivable from other governments	112,317	288,015	-	105,665
Other receivables	57	-	76,183	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>1,614,415</u>	<u>382,309</u>	<u>177,714</u>	<u>135,614</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 1,614,415</u>	<u>\$ 382,309</u>	<u>\$ 177,714</u>	<u>\$ 135,614</u>
LIABILITIES				
Accounts payable	\$ -	\$ 20,601	\$ 19,819	\$ -
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>20,601</u>	<u>19,819</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>26,156</u>	<u>-</u>	<u>67,150</u>	<u>27,553</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	361,708	90,745	108,061
Unassigned	<u>1,588,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,588,259</u>	<u>361,708</u>	<u>90,745</u>	<u>108,061</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,614,415</u>	<u>\$ 382,309</u>	<u>\$ 177,714</u>	<u>\$ 135,614</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 103,112	\$ 708,407	\$ 2,480,955
-	-	-
-	16,830	75,209
-	-	-
-	30,023	536,020
28,513	15	104,768
-	-	-
-	-	-
<u>131,625</u>	<u>755,275</u>	<u>3,196,952</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 131,625</u>	<u>\$ 755,275</u>	<u>\$ 3,196,952</u>
\$ -	\$ -	\$ 40,420
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>40,420</u>
<u>-</u>	<u>15,483</u>	<u>136,342</u>
-	-	-
-	-	-
131,625	739,792	1,431,931
-	-	1,588,259
<u>131,625</u>	<u>739,792</u>	<u>3,020,190</u>
<u>\$ 131,625</u>	<u>\$ 755,275</u>	<u>\$ 3,196,952</u>

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ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2015

Total fund balance, governmental funds: \$ 3,020,190

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

Capital assets used in governmental activities are not current financial
resources and therefore are not reported in this fund financial statement, but
are reported in the governmental activities of the Statement of Net Position. 2,691,997

Some of the County's taxes and ambulance fees will be collected after year-
end, but are not available soon enough to pay for the current period's
expenditures, and therefore are reported as revenue unavailable for use in the
fund financial statements. 136,342

A net pension liability for the measured portion of the present value of
projected benefit payments is reported on the Statement of Net Position, but
not in the fund financial statements.

Deferred outflows associated with the net pension liability. 321,905
Deferred inflows associated with the net pension liability. (482,666)
Net pension liability. (748,303)

Some liabilities, (such as notes payable, capital lease contracts payable, long-
term compensated absences, and bonds payable), are not due and payable in
the current period and are not included in the fund financial statements, but
are included in the governmental activities of the Statement of Net Position. (1,074,841)

Net position of governmental activities in the Statement of Net Position: \$ 3,864,624

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 611,465	\$ -	\$ -	\$ 614,111
Fees and fines	-	-	-	-
Licenses and permits	24,282	750	-	4,501
Intergovernmental	924,753	1,123,685	-	519,228
Charges for services	73,867	17,033	107,424	30,892
Investment earnings	-	-	-	-
Miscellaneous	22,370	112,049	22,634	1,105
TOTAL REVENUE	1,656,737	1,253,517	130,058	1,169,837
EXPENDITURES				
General government	844,781	-	-	-
Public safety	34,598	-	123,010	1,309,940
Public works	-	908,313	-	-
Health, welfare and sanitation	40,851	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	86,281	-	17,601
Interest and other charges	-	18,642	-	2,571
Capital outlay	-	224,485	-	-
TOTAL EXPENDITURES	920,230	1,237,721	123,010	1,330,112
Excess (deficiency) of revenues over expenditures	736,507	15,796	7,048	(160,275)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	14,350	-	-	-
Transfers in	-	-	-	220,499
Transfers out	(222,945)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(208,595)	-	-	220,499
SPECIAL ITEMS				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	527,912	15,796	7,048	60,224
Fund Balances, October 1, 2014	1,060,347	345,912	83,697	47,837
FUND BALANCES, SEPTEMBER 30, 2015 \$	1,588,259	\$ 361,708	\$ 90,745	\$ 108,061

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ 258,195	\$ 1,483,771
-	-	-
-	-	29,533
-	143,506	2,711,172
368,935	282,020	880,171
-	-	-
<u>4,644</u>	<u>57,981</u>	<u>220,783</u>
<u>373,579</u>	<u>741,702</u>	<u>5,325,430</u>
-	151,152	995,933
-	155,001	1,622,549
-	8,371	916,684
239,325	76,586	356,762
-	150,709	150,709
-	-	-
-	58,898	58,898
86,955	-	190,837
6,189	-	27,402
<u>-</u>	<u>177,841</u>	<u>402,326</u>
<u>332,469</u>	<u>778,558</u>	<u>4,722,100</u>
41,110	(36,856)	603,330
-	-	-
-	-	14,350
-	2,446	222,945
<u>-</u>	<u>-</u>	<u>(222,945)</u>
-	2,446	14,350
<u>-</u>	<u>-</u>	<u>-</u>
41,110	(34,410)	617,680
<u>90,515</u>	<u>774,202</u>	<u>2,402,510</u>
<u>\$ 131,625</u>	<u>\$ 739,792</u>	<u>\$ 3,020,190</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2015

Net change in fund balances - total governmental funds:	\$	617,680
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

This is the difference between capital outlays of \$402,326 and depreciation of \$314,325 in the current period.	88,001
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Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.

Governmental funds report long term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability.	
Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.	190,837

Some of the County's taxes and ambulance fees will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as revenue unavailable for use in the funds statements.	(29,744)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Net change in accrued interest not reflected on governmental funds:	3,712
Net change in accrued landfill postclosure costs:	11,000
Net change in pension expense not reflected in the governmental funds:	38,874

Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.	(16,436)
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Change in net position of governmental activities:	\$	<u>903,924</u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2015

OPERATING REVENUES

Net patient service revenue	\$ 8,545,178
Other revenue	<u>73,800</u>

TOTAL OPERATING REVENUES	<u>8,618,978</u>
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OPERATING EXPENSES

Salaries and benefits	5,170,784
Professional fees	1,850,067
Supplies	893,865
Insurance	36,143
Utilities	122,577
Repairs and maintenance	218,498
Rent	48,182
Miscellaneous	86,241
Depreciation and amortization	306,224
Travel, dues and education	<u>89,258</u>

TOTAL OPERATING EXPENSES	<u>8,821,839</u>
--------------------------	------------------

INCOME (LOSS) FROM OPERATIONS	<u>(202,861)</u>
-------------------------------	------------------

NON-OPERATING INCOME (EXPENSES)

Investment income	522
Interest	(38,820)
Capital grants	9,080
CMS Medicare HER Incentive program income (expense)	254,369
Contributions	12,421
Loss from sale of assets	-
Property tax	<u>-</u>

TOTAL NON-OPERATING INCOME (EXPENSES)	<u>237,572</u>
---------------------------------------	----------------

Change in net position	34,711
------------------------	--------

Net Position - July 1, 2014	<u>1,103,001</u>
-----------------------------	------------------

NET POSITION - June 30, 2015	<u>\$ 1,137,712</u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 8,221,161
Cash paid to suppliers	(3,301,120)
Cash paid to employees	(5,112,389)
Other cash receipts	73,800

Net cash provided (used) by operating activities	<u>(118,548)</u>
--	------------------

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Proceeds from bank line of credit	101,500
CMS Medicare EHR Incentive Program income	290,057
Noncapital grants and contributions	12,421

Net cash provided (used) by noncapital financing activities	<u>403,978</u>
---	----------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	9,080
Proceeds from long-term capital lease obligation	-
Principal paid on long-term capital lease obligations	(152,735)
Interest paid on long-term capital lease obligation	(38,820)
Purchase of capital assets	(157,834)

Net cash provided (used) by capital and related financing activities	<u>(340,309)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>522</u>
---------------------------------------	------------

Net cash provided (used) by investing activities	<u>522</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(54,357)
---	-----------------

CASH AND CASH EQUIVALENTS, JULY 1, 2014	<u>78,697</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2015	\$ <u><u>24,340</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ (202,861)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	5,627
Depreciation and amortization	306,224
Provision for bad debts	227,219
Change in assets:	
Patient accounts receivable	(136,433)
CMS Medicare estimated settlement receivable	(253,118)
Inventory of supplies	27,767
Prepaid expenses	4,183
Other current assets	(9,479)
Change in liabilities:	
Accounts payable	15,613
Accrued compensation and related liabilities	58,395
Estimated third-party payor settlements payable	<u>(161,685)</u>
Net cash provided by operating activities	\$ <u><u>(118,548)</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2015

	PRIVATE PURPOSE <u>TRUST FUNDS</u>	AGENCY <u>FUNDS</u>
ASSETS		
Cash	\$ 100,903	\$ 1,744
Receivables	<u>11,789</u>	<u>99,637</u>
TOTAL ASSETS	<u>112,692</u>	<u>101,381</u>
LIABILITIES		
Negative cash	44,088	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,744
Payable to taxing districts	<u>-</u>	<u>99,637</u>
TOTAL LIABILITIES	<u>44,088</u>	<u>101,381</u>
NET POSITION	\$ <u><u>68,604</u></u>	\$ <u><u>-</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2015

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	562,835
Charges in services	-
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	47,579
Transfers from other funds	98,526
TOTAL ADDITIONS	708,940
DEDUCTIONS	
Trust operating expenses	711,313
Transfers to other funds	-
TOTAL DEDUCTIONS	711,313
Change in net position	(2,373)
NET POSITION, OCTOBER 1, 2014	70,977
NET POSITION, SEPTEMBER 30, 2015	\$ 68,604

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

NOTES INDEX

1. Summary of Significant Accounting Policies
 - A. General
 - B. Reporting Entity
 - C. Component Unit – Oneida County Hospital
 - D. Government-Wide and Fund Financial Statements
 - E. Measurement Focus and Basis of Accounting
 - F. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Fund Balances/Net Position
 - G. Budgets and Budgetary Accounting
 - H. Compensated Absences and Post-Employment Benefits
 - I. Revenues and Expenditures/Expenses
 - J. Expenditure/Expense Recognition
 - K. Interfund Activity and Balances
 - L. Pensions
 - M. Use of Estimates
2. Cash and Investments
3. Capital Assets
4. Pension Plan
5. Litigation and Contingent Liabilities
6. Long-Term Debt and Capital Leases
7. Landfill Closure and Postclosure Care Costs
8. Restricted Fund Balances and Restricted Net Position
9. Related Party Transactions
10. Material Violation of Finance-Related Legal and Contractual Provisions
11. Risk Management
12. Negative Cash, Deficit Fund Balances, and Interfund Receivables/Payables
13. Interfund Transfers
14. Subsequent Events
15. Restatement of Beginning Net Position

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. GENERAL

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

In June 1999, the GASB issued and approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – State and Local Governments: Omnibus*. These statements establish new financial reporting requirements for state and local governments, public colleges, and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Certain significant changes in the statements include the following:

- Financial statements are prepared using the full accrual accounting method for all County activities.

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

B. REPORTING ENTITY

The reporting entity does not include those funds under the direct jurisdiction of the governing boards, elected or appointed, that exercise substantial or total administrative and supervisory authority in their name and are considered to be substantially autonomous from Oneida County government and are not included in this report except for Oneida County Hospital which is audited by other auditors and is included as a component unit of the County. In addition, the County receives and disburses money from various agency accounts held for other entities. These accounts are maintained for others only in a fiduciary capacity and beyond that capacity are not included in this report.

C. COMPONENT UNIT – ONEIDA COUNTY HOSPITAL

The component unit column in the combined financial statements includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the County.

Oneida County Hospital is an 11-bed acute care hospital with an attached 41-bed long-term nursing care facility, licensed by the State of Idaho to provide certain healthcare services to area residents. The Hospital Board was created by Oneida County in accordance with the statutes of the State of Idaho. The Board is appointed by the Board of County Commissioners. The County Commissioners have the power to approve or disapprove rules and regulations for the conduct and operations of the hospital property.

Complete financial statements for Oneida County Hospital can be obtained from their administrative office at 150 North 200 West, Malad, Idaho 83252. The Hospital has a fiscal year end of June 30.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road & Bridge Fund** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User proceeds and federal revenues.
- **Ambulance Fund** - This fund accounts for the operation of the County ambulance. It is funded primarily from user fees.
- **Justice Fund** - This fund accounts for law enforcement activities of the County. It is funded primarily from general property tax revenues, prisoner housing and grants.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

- **Solid Waste** – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

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

Governmental Fund Types

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

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

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

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

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources and for the repayment of general long-term debt principal, interest, and related costs. The County transfers money from other funds to pay the bonded indebtedness.

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises and the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Types

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

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

Cash and Investments

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

Receivables

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

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance for doubtful accounts. Property taxes not collected before December 1, 2015 are classified as revenue unavailable for use.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES / NET POSITION (Continued)
Capital Assets

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

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is not capitalized while interest expense incurred during construction of capital assets related to business-type activities is capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Building, equipment, infrastructure, and other depreciable assets are depreciated using the straight-line method over estimated useful lives from 5 to 70 years.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Deferred Outflows

In addition to assets, the Statement of Net Position and the fund-based statements will display a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time.

Long-term Obligations

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities.

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

Deferred Inflows

In addition to liabilities, the Statement of Net Position and the fund-based statements will display a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES / NET POSITION (Continued)

Net Position/Fund Balances

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

Nonspendable and Spendable Fund Balances

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

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

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

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

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

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

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

G. BUDGETS AND BUDGETARY ACCOUNTING

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

- 1) Formulation of subsequent year budget requirements by internal County officers and personnel.
- 2) Perusal of formulated budgets by the County Commission and its Clerk.
- 3) Presentation of preliminary and final budget requirements in formal news media of the County.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

- 4) Open hearings to permit taxpayer input before such budgets are formally adopted.

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

H. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2015, unrecorded fund liabilities included approximately \$64,896 of total leave time accumulations and are considered normal to the County operation.

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

I. REVENUES AND EXPENDITURES/EXPENSES

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

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

J. EXPENDITURE/EXPENSE RECOGNITION

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

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

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. During 2015, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

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

L. PENSIONS

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

M. USE OF ESTIMATES

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

2. CASH AND INVESTMENTS

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

Cash deposits and investments of the County as of September 30, 2015, totaled \$2,539,514 of which \$2,539,514 represented demand deposits. Of the total deposits, \$2,480,955 was allocated to governmental funds.

The deposits by the County are not collateralized nor are they required to be by Idaho statute. The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by the Idaho Code Section, Title 67, 67-210.

The County does not have a written policy addressing credit, custodial credit or interest risk.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$2,539,514 and the bank balance was \$2,727,656. Of this amount, \$2,227,656 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2014	Additions	Deletions	Balance 09-30-2015
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	633,839	199,485	(298,490)	534,834
Total capital assets, not being depreciated	694,149	199,485	(298,490)	595,144
Capital assets, being depreciated				
Infrastructure	-	298,490	-	298,490
Buildings and improvements	1,001,289	-	-	1,001,289
Machinery and equipment	2,930,255	501,684	-	3,431,939
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	1,376,888	-	(298,843)	1,078,045
Total capital assets, being depreciated	5,308,432	800,174	(298,843)	5,809,763
Less accumulated depreciation for				
Infrastructure	-	(5,970)	-	(5,970)
Buildings and improvements	(486,942)	(21,225)	-	(508,167)
Machinery and equipment	(2,911,643)	(287,130)	-	(3,198,773)
Total accumulated depreciation	(3,398,585)	(314,325)	-	(3,712,910)
Total capital assets, being depreciated, net	1,909,847	485,849	(298,843)	2,096,853
Governmental activity, capital assets, net	\$ 2,603,996	\$ 685,334	\$ (597,333)	\$ 2,691,997

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

<u>Governmental activities</u>	
General government	\$ 14,107
Public safety	101,441
Public works	144,283
Health, welfare and sanitation	42,225
Culture and recreation	9,739
Conservation and economic development	2,530
Total governmental activities	\$ 314,325

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

4. PENSION PLAN

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

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

Employee membership data related to the PERSI Base Plan, as of June 30, 2015 was as follows:

	<u>2015</u>
Members:	
Active	67,008
Terminated and vested	11,859
Retirees and beneficiaries	<u>42,657</u>
Total members	<u><u>121,524</u></u>

Pension Benefits

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

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

Member and Employer Contributions

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

4. PENSION PLAN (Continued)

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2015 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The County's contributions were \$180,178 for the year ended June 30, 2015.

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

At September 30, 2015, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2015, the County's proportion was .0568258 percent.

For the year ended June 30, 2015, the County recognized pension expense (revenue) of \$149,117. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 89,705
Changes in assumptions or other inputs	27,252	-
Net difference between projected and actual earnings on pension plan investments	275,396	392,961
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(29,728)	-
County contributions subsequent to the measurement date	48,985	-
Total	\$ <u>321,905</u>	\$ <u>482,666</u>

\$48,985 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ending September 30, 2016.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2014 the beginning of the measurement period ended June 30, 2015 is 5.6 years.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

4. PENSION PLAN (Continued)

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

Year ended September 30:

2016	\$ (70,297)
2017	(70,297)
2018	(70,297)
2019	62,177
2020	<u>(1,576)</u>
Total	\$ <u>(150,290)</u>

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the July 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25 – 10.00%
Salary inflation	3.75%
Investment rate of return (net of investment expenses)	7.1%
Cost-of-living adjustments	1%

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

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

An experience study was performed in 2012 for the period July 1, 2007 through June 30, 2011 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2015 is based on the results of an actuarial valuation date of July 1, 2015.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2014.

Asset Class	Index	Target Allocation	Long-Term Expected Real Rate of Return*
Core Fixed Income	Barclays Aggregate	30.00%	0.80%
Broad US Equities	Russell 3000	55.00%	6.9%
Developed Foreign Equities	MSCI ACWI ex USA	15.00%	7.55%
Assumed Inflation – Mean			3.25%
Assumed Inflation – Standard Deviation			2.00%
Portfolio Arithmetic Mean Return			8.42%
Portfolio Standard Deviation			13.34%
Portfolio Long-Term Expected Rate of Return			7.50%
Assumed Investment Expenses			0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			7.10%

* Arithmetic return

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

4. PENSION PLAN (Continued)

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10%) or 1-percentage-point higher (8.10%) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Employer's proportionate share of the net pension liability (asset)	\$1,822,595	\$748,303	(\$144,828)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2015, the County reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. LITIGATION AND CONTINGENT LIABILITIES

There are occasionally claims and lawsuits pending against the County. These claims and lawsuits are presently handled by the County's insurance company and the probability of potential loss in excess of insurance coverage is remote. On August 11, 2014 the commissioners signed a note with Ireland Bank for the Oneida County Hospital to borrow up to \$150,200 at a variable rate of interest beginning at 4.250%. The term ends May 20, 2015 with interest only payments with a final balloon payment at maturity. At June 30, 2015, there was an outstanding balance of \$101,500 on the note.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

6. LONG-TERM DEBT AND CAPITAL LEASES (Continued)

Long-term Obligation Activity:

General long-term obligations of the county include compensated absences, accrued interest, capital leases and landfill postclosure costs. During the year ending September 30, 2015, the following changes occurred in long-term debt:

Governmental activities	Restated Balance 10-01-2014	Additions	Reductions	Balance 09-30-2015	Due within one year
Compensated absences	\$ 48,460	\$ 16,436	\$ -	\$ 64,896	\$ 9,734
Accrued interest	14,104	-	(3,712)	10,392	10,392
Capital leases	849,539	-	(190,837)	658,702	144,026
Landfill closure costs	351,851	-	(11,000)	340,851	-
Net pension liability	434,108	314,195	-	748,303	-
Total governmental activities	\$ 1,698,062	\$ 330,631	\$ (205,549)	\$ 1,823,144	\$ 164,152

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2015, are as follows:

Year	Governmental Activities Capital Leases	
	Principal	Interest
2016	\$ 144,026	\$ 20,479
2017	247,828	14,987
2018	77,535	8,019
2019	189,313	5,684
Total	\$ 658,702	\$ 49,169

Interest rates on capital leases vary between 2.99% and 5.00%.

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Road and Bridge and Solid Waste Funds.

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

7. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require Oneida County solid waste landfills to place a final cover on its solid waste landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The total estimated cost of the landfill closure is minimal and postclosure care on the old landfill, which closed in 2009, is estimated to be \$11,000 per year for the remaining 23 years for a total of \$253,000. The new landfill opened in November of 2009. Maximum closure and post-closure on the new landfill is based on a maximum of two acres being open at a time, capping incrementally as they go. Total estimated closing and post-closing costs on the current landfill is estimated at \$87,851. Combined closure and post-closure costs total \$340,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2015 dollars. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The current landfill is 160 acres and they have started accepting waste on 42 of the 160 acres.

Oneida County solid waste landfill is not required to fund contributions to a trust to finance closure and postclosure care. The County may find that funding requirements may be inadequate or that additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) and these costs may need to be covered by charges to future landfill users or from tax revenue.

8. RESTRICTED FUND BALANCES AND RESTRICTED NET POSITION

There are no restricted or encumbered fund balances or net position as of September 30, 2015.

9. RELATED PARTY TRANSACTIONS

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

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

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

11. RISK MANAGEMENT

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

12. NEGATIVE CASH, DEFICIT FUND BALANCES, AND INTERFUND RECEIVABLES/PAYABLES

The Bear River Drug Task Force Trust Fund had a negative cash balance of \$44,088 and a deficit fund balance of \$32,299 as of September 30, 2015.

There were no interfund receivables or payables as of September 30, 2015.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2015, consisted of the following:

<u>Transfer from:</u>	<u>General</u>	<u>Agency Funds</u>	<u>Totals</u>
<u>Transfer to:</u>			
County Fair	\$ 2,446	\$ -	\$ 2,446
Justice	220,499	-	220,499
Auditor's Trust	-	98,526	98,526
Total	\$ <u>222,945</u>	\$ <u>98,526</u>	\$ <u>321,471</u>

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

14. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. Subsequent events were considered through the report date of April 25, 2016.

15. RESTATEMENT OF BEGINNING NET POSITION

As of October 1, 2014, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments to calculate and report the costs and obligations associated with pensions in their financial statements, including additional note disclosures and supplementary information. The beginning net position was decreased by \$947,938 to reflect the implementation of GASB Statement No. 68 (GASB 68) and GASB Statement No. 71 (GASB 71).

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2015

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 617,032	\$ 617,032	\$ 605,088
Fees and fines	-	-	-
Licenses and permits	4,373	4,373	24,282
Intergovernmental	196,881	196,881	875,970
Charges for services	15,168	15,168	73,867
Investment earnings	-	-	-
Miscellaneous	8,078	8,078	22,370
TOTAL REVENUES	841,532	841,532	1,601,577
EXPENDITURES			
Current:			
General government	884,279	896,772	830,545
Public safety	19,930	20,774	20,248
Public works	-	-	-
Health, welfare and sanitation	42,330	42,330	40,851
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	22,500	22,500	14,236
TOTAL EXPENDITURES	969,039	982,376	905,880
Excess (deficiency) of revenues over expenditures	(127,507)	(140,844)	695,697
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(222,945)
TOTAL OTHER FINANCING SOURCES AND USES	-	-	(222,945)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(127,507)	(140,844)	472,752
Fund Balances, October 1, 2014	1,029,346	1,029,346	1,029,346
FUND BALANCES, SEPTEMBER 30, 2015	\$ 901,839	\$ 888,502	\$ 1,502,098

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	6,377	\$	611,465
	-		-
	-		24,282
	48,783		924,753
	-		73,867
	-		-
	-		22,370
	<u>55,160</u>		<u>1,656,737</u>
	14,236		844,781
	14,350		34,598
	-		-
	-		40,851
	-		-
	-		-
	-		-
	-		-
	(14,236)		-
	<u>14,350</u>		<u>920,230</u>
	40,810		736,507
	-		-
	14,350		14,350
	-		-
	-		(222,945)
	<u>14,350</u>		<u>(208,595)</u>
	-		-
	55,160		527,912
	<u>31,001</u>		<u>1,060,347</u>
\$	<u><u>86,161</u></u>	\$	<u><u>1,588,259</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2015

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	314	314	750
Intergovernmental	726,050	726,050	1,085,939
Charges for services	1,453	1,453	17,033
Investment earnings	-	-	-
Miscellaneous	455,416	455,416	215,436
TOTAL REVENUES	1,183,233	1,183,233	1,319,158
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,088,733	1,184,341	1,171,545
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	140,000	140,000	139,703
TOTAL EXPENDITURES	1,228,733	1,324,341	1,311,248
Excess (deficiency) of revenues over expenditures	(45,500)	(141,108)	7,910
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(45,500)	(141,108)	7,910
Fund Balances, October 1, 2014	86,384	86,384	86,384
FUND BALANCES, SEPTEMBER 30, 2015	\$ 40,884	\$ (54,724)	\$ 94,294

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	750
37,746	1,123,685
-	17,033
-	-
<u>(103,387)</u>	<u>112,049</u>
<u>(65,641)</u>	<u>1,253,517</u>
-	-
-	-
(263,232)	908,313
-	-
-	-
-	-
86,281	86,281
18,642	18,642
<u>84,782</u>	<u>224,485</u>
<u>(73,527)</u>	<u>1,237,721</u>
7,886	15,796
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
7,886	15,796
<u>259,528</u>	<u>345,912</u>
<u>\$ 267,414</u>	<u>\$ 361,708</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2015

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	61,436	61,436	106,591
Investment earnings	-	-	-
Miscellaneous	6,764	6,764	22,634
TOTAL REVENUES	68,200	68,200	129,225
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	90,200	90,200	73,660
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	38,000	38,000	29,531
TOTAL EXPENDITURES	128,200	128,200	103,191
Excess (deficiency) of revenues over expenditures	(60,000)	(60,000)	26,034
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(60,000)	(60,000)	26,034
Fund Balances, October 1, 2014	75,497	75,497	75,497
FUND BALANCES, SEPTEMBER 30, 2015	\$ 15,497	\$ 15,497	\$ 101,531

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
833	107,424
-	-
-	22,634
<u>-</u>	<u>-</u>
833	130,058
<u>833</u>	<u>130,058</u>
-	-
49,350	123,010
-	-
-	-
-	-
-	-
-	-
(29,531)	-
<u>(29,531)</u>	<u>-</u>
19,819	123,010
<u>19,819</u>	<u>123,010</u>
(18,986)	7,048
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(18,986)	7,048
8,200	83,697
<u>8,200</u>	<u>83,697</u>
\$ <u>(10,786)</u>	\$ <u>90,745</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2015

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 643,087	\$ 643,087	\$ 605,585
Fees and fines	124	124	-
Licenses and permits	6,756	6,756	4,501
Intergovernmental	710,795	710,795	458,263
Charges for services	53,116	53,116	30,892
Investment earnings	-	-	-
Miscellaneous	7,690	7,690	221,604
TOTAL REVENUES	<u>1,421,568</u>	<u>1,421,568</u>	<u>1,320,845</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,371,184	1,372,196	1,289,499
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	50,384	50,384	40,613
TOTAL EXPENDITURES	<u>1,421,568</u>	<u>1,422,580</u>	<u>1,330,112</u>
Excess (deficiency) of revenues over expenditures	-	(1,012)	(9,267)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(1,012)	(9,267)
Fund Balances, October 1, 2014	39,216	39,216	39,216
FUND BALANCES, SEPTEMBER 30, 2015	<u>\$ 39,216</u>	<u>\$ 38,204</u>	<u>\$ 29,949</u>

GAAP DIFFERENCES	GAAP BASIS
\$ 8,526	\$ 614,111
-	-
-	4,501
60,965	519,228
-	30,892
-	-
(220,499)	1,105
<u>(151,008)</u>	<u>1,169,837</u>
-	-
20,441	1,309,940
-	-
-	-
-	-
-	-
17,601	17,601
2,571	2,571
(40,613)	-
<u>-</u>	<u>1,330,112</u>
(151,008)	(160,275)
-	-
-	-
220,499	220,499
<u>-</u>	<u>-</u>
220,499	220,499
<u>-</u>	<u>-</u>
69,491	60,224
8,621	47,837
<u>\$ 78,112</u>	<u>\$ 108,061</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2015

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	317,248	317,248	368,935
Investment earnings	-	-	-
Miscellaneous	10,752	10,752	4,644
TOTAL REVENUES	328,000	328,000	373,579
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	241,152	243,923	230,788
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	102,000	102,000	101,681
TOTAL EXPENDITURES	343,152	345,923	332,469
Excess (deficiency) of revenues over expenditures	(15,152)	(17,923)	41,110
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(15,152)	(17,923)	41,110
Fund Balances, October 1, 2014	90,515	90,515	90,515
FUND BALANCES, SEPTEMBER 30, 2015	\$ 75,363	\$ 72,592	\$ 131,625

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		368,935
	-		-
	-		4,644
	-		-
	-		373,579
	-		-
	-		-
	-		-
	8,537		239,325
	-		-
	-		-
	-		-
	86,955		86,955
	6,189		6,189
	(101,681)		-
	-		-
	-		332,469
	-		-
	-		41,110
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		41,110
	-		-
	-		90,515
\$	-	\$	131,625

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2015

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

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

	<u>2015</u>
Employer's portion of net pension liability	0.0568258%
Employer's proportionate share of the net pension liability	\$ 748,303
Employer's covered employee payroll	\$ 1,583,347
Employer's proportional share of the net pension liability as a percentage of its covered payroll	47.26%
Plan fiduciary net position as a percentage of the total pension liability	91.38%

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

Data reported is measured as of June 30, 2015.

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

PERSI BASE PLAN					
<u>Fiscal Year</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a % of Covered Payroll</u>
2015	185,878	182,548	3,331	1,583,347	11.53%

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

Data reported is measured as of June 30, 2015.

SUPPLEMENTARY INFORMATION

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2015

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 22,995	\$ 853	\$ 161,281	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	60	135	1,408	1,492
Other receivables	252	101	4,827	1,206
	<u>23,307</u>	<u>1,089</u>	<u>167,516</u>	<u>2,698</u>
TOTAL ASSETS	<u>23,307</u>	<u>1,089</u>	<u>167,516</u>	<u>2,698</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>23,307</u>	\$ <u>1,089</u>	\$ <u>167,516</u>	\$ <u>2,698</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>55</u>	<u>124</u>	<u>1,295</u>	<u>1,373</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	23,252	965	166,221	1,325
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>23,252</u>	<u>965</u>	<u>166,221</u>	<u>1,325</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>23,307</u>	\$ <u>1,089</u>	\$ <u>167,516</u>	\$ <u>2,698</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2015

	HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION
ASSETS				
Cash - County Treasurer	\$ 11,297	\$ 59,210	\$ 87,528	\$ 13,445
Accounts receivable	-	-	-	-
Taxes receivable	1,625	1,054	1,279	1,847
Other receivables	923	640	983	1,669
TOTAL ASSETS	<u>13,845</u>	<u>60,904</u>	<u>89,790</u>	<u>16,961</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 13,845</u>	<u>\$ 60,904</u>	<u>\$ 89,790</u>	<u>\$ 16,961</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	1,495	970	1,177	1,699
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	12,350	59,934	88,613	15,262
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>12,350</u>	<u>59,934</u>	<u>88,613</u>	<u>15,262</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 13,845</u>	<u>\$ 60,904</u>	<u>\$ 89,790</u>	<u>\$ 16,961</u>

		ONEIDA COUNTY			
		CONSOLIDATED		SEARCH &	
<u>TORT</u>	<u>WEEDS</u>	<u>ELECTIONS</u>	<u>JUDGEMENTS</u>	<u>RESCUE</u>	<u>WATERWAYS</u>
\$ 35,537	\$ 54,908	\$ 157,198	\$ 675	\$ 2,805	\$ 10,049
-	-	-	-	-	-
3,609	2,847	-	1,474	-	-
3,319	2,154	13,964	-	-	-
<u>42,465</u>	<u>59,909</u>	<u>171,162</u>	<u>2,149</u>	<u>2,805</u>	<u>10,049</u>
-	-	-	-	-	-
\$ <u>42,465</u>	\$ <u>59,909</u>	\$ <u>171,162</u>	\$ <u>2,149</u>	\$ <u>2,805</u>	\$ <u>10,049</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>3,320</u>	<u>2,619</u>	<u>-</u>	<u>1,356</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
39,145	57,290	171,162	793	2,805	10,049
-	-	-	-	-	-
<u>39,145</u>	<u>57,290</u>	<u>171,162</u>	<u>793</u>	<u>2,805</u>	<u>10,049</u>
\$ <u>42,465</u>	\$ <u>59,909</u>	\$ <u>171,162</u>	\$ <u>2,149</u>	\$ <u>2,805</u>	\$ <u>10,049</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2015

	JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND
ASSETS				
Cash - County Treasurer	\$ 19,783	\$ 20,379	\$ 10,575	\$ 27,326
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	-
TOTAL ASSETS	<u>19,783</u>	<u>20,379</u>	<u>10,575</u>	<u>27,326</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 19,783</u>	<u>\$ 20,379</u>	<u>\$ 10,575</u>	<u>\$ 27,326</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	19,783	20,379	10,575	27,326
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>19,783</u>	<u>20,379</u>	<u>10,575</u>	<u>27,326</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 19,783</u>	<u>\$ 20,379</u>	<u>10,575</u>	<u>\$ 27,326</u>

RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
\$ 12,466	\$ 97	\$ 708,407
-	-	-
-	-	16,830
-	-	30,038
12,466	97	755,275
-	-	-
\$ 12,466	\$ 97	\$ 755,275
\$ -	\$ -	\$ -
-	-	-
-	-	15,483
-	-	-
-	-	-
12,466	97	739,792
-	-	-
12,466	97	739,792
\$ 12,466	\$ 97	\$ 755,275

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2015

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 341	\$ 2,825	\$ 17,359	\$ 30,693
Licenses and permits	-	-	-	-
Intergovernmental revenues	252	431	6,690	4,796
Charges for services	-	-	68,293	24,235
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,750	-	967	3,549
TOTAL REVENUES	<u>2,343</u>	<u>3,256</u>	<u>93,309</u>	<u>63,273</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	118,306	-
Health, welfare and sanitation	-	-	-	-
Public works	8,371	-	-	-
Culture and recreation	-	3,000	-	68,042
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>8,371</u>	<u>3,000</u>	<u>118,306</u>	<u>68,042</u>
Excess (deficiency) of revenues over expenditures	(6,028)	256	(24,997)	(4,769)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	2,446
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,446</u>
Excess (deficiency) of revenues over expenditures and other uses	(6,028)	256	(24,997)	(2,323)
Fund Balances, October 1, 2014	29,280	709	191,218	3,648
FUND BALANCES, September 30, 2015	<u>\$ 23,252</u>	<u>\$ 965</u>	<u>\$ 166,221</u>	<u>\$ 1,325</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 33,929	\$ 30,099	\$ 12,509	\$ 40,559	\$ 61,040	\$ 28,048
-	-	-	-	-	-
4,895	12,229	2,184	6,426	10,269	9,266
-	28,433	-	-	-	5,439
-	-	-	-	-	-
-	-	-	-	-	-
71	17,813	2,285	-	5,336	2,691
<u>38,895</u>	<u>88,574</u>	<u>16,978</u>	<u>46,985</u>	<u>76,645</u>	<u>45,444</u>
-	-	-	42,567	78,231	-
-	-	-	-	-	-
34,063	-	42,523	-	-	-
-	-	-	-	-	-
-	65,607	-	-	-	-
-	-	-	-	-	58,898
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>34,063</u>	<u>65,607</u>	<u>42,523</u>	<u>42,567</u>	<u>78,231</u>	<u>58,898</u>
4,832	22,967	(25,545)	4,418	(1,586)	(13,454)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
4,832	22,967	(25,545)	4,418	(1,586)	(13,454)
7,518	36,967	114,158	10,844	40,731	70,744
<u>\$ 12,350</u>	<u>\$ 59,934</u>	<u>\$ 88,613</u>	<u>\$ 15,262</u>	<u>\$ 39,145</u>	<u>\$ 57,290</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2015

	CONSOLIDATED ELECTIONS	JUDGEMENTS	ONEIDA COUNTY SEARCH & RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ 793	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	79,354	-	-	6,714
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	2,500
TOTAL REVENUES	79,354	793	-	9,214
EXPENDITURES				
General government	24,441	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	14,060
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	49,033	-	-	-
TOTAL EXPENDITURES	73,474	-	-	14,060
Excess (deficiency) of revenues over expenditures	5,880	793	-	(4,846)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	5,880	793	-	(4,846)
Fund Balances, October 1, 2014	165,282	-	2,805	14,895
FUND BALANCES, September 30, 2015	\$ 171,162	\$ 793	\$ 2,805	\$ 10,049

<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>	<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	91,766	-	-
-	-	-	71,852	-	-
-	-	-	-	-	-
-	1,370	477	5,261	-	5,913
-	1,370	477	168,879	-	5,913
-	-	-	-	-	-
-	1,680	-	35,015	-	5,913
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	128,808	-	-
-	1,680	-	163,823	-	5,913
-	(310)	477	5,056	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(310)	477	5,056	-	-
19,783	20,689	10,098	22,270	12,466	97
\$ <u>19,783</u>	\$ <u>20,379</u>	\$ <u>10,575</u>	\$ <u>27,326</u>	\$ <u>12,466</u>	\$ <u>97</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2015

	<u>TOTALS</u>
REVENUES	
Taxes	\$ 258,195
Licenses and permits	-
Intergovernmental revenues	235,272
Charges for services	198,252
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	49,983
	<u>741,702</u>
TOTAL REVENUES	<u>741,702</u>
EXPENDITURES	
General government	151,152
Public safety	155,001
Health, welfare and sanitation	76,586
Public works	8,371
Culture and recreation	150,709
Conservation/economic development	58,898
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	177,841
	<u>778,558</u>
TOTAL EXPENDITURES	<u>778,558</u>
Excess (deficiency) of revenues over expenditures	(36,856)
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	2,446
Statutory transfers out	-
	<u>2,446</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,446</u>
Excess (deficiency) of revenues over expenditures and other uses	(34,410)
Fund Balances, October 1, 2014	774,202
FUND BALANCES, September 30, 2015	<u><u>\$ 739,792</u></u>

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2015

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 38,182	\$ 15,386	\$ -	\$ -
Receivables	-	-	-	11,789
TOTAL ASSETS	<u>\$ 38,182</u>	<u>\$ 15,386</u>	<u>\$ -</u>	<u>\$ 11,789</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 44,088
Warrants payable	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,088</u>
FUND BALANCES				
Unreserved fund balances	<u>38,182</u>	<u>15,386</u>	<u>-</u>	<u>(32,299)</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 38,182</u>	<u>\$ 15,386</u>	<u>\$ -</u>	<u>\$ 11,789</u>

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ 43,282	\$ 62	\$ -	\$ 3,991	\$ 100,903
-	-	-	-	11,789
<u>\$ 43,282</u>	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 3,991</u>	<u>\$ 112,692</u>
\$ -	\$ -	\$ -	\$ -	\$ 44,088
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,088</u>
<u>43,282</u>	<u>62</u>	<u>-</u>	<u>3,991</u>	<u>68,604</u>
<u>\$ 43,282</u>	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 3,991</u>	<u>\$ 112,692</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2015

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	491,300	17,500	-	54,035
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	3,588	28,214	-	-
TOTAL REVENUES	494,888	45,714	-	54,035
EXPENDITURES				
General government	569,871	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	-	61,603	-	69,038
TOTAL EXPENDITURES	569,871	61,603	-	69,038
Excess (deficiency) of revenues over expenditures	(74,983)	(15,889)	-	(15,003)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	98,526	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	98,526	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	23,543	(15,889)	-	(15,003)
Fund Balances, October 1, 2014	14,639	31,275	-	(17,296)
FUND BALANCES, September 30, 2015	\$ 38,182	\$ 15,386	\$ -	\$ (32,299)

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	562,835
-	-	-	-	-
-	-	-	-	-
15,777	-	-	-	47,579
<u>15,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>610,414</u>
-	-	-	-	569,871
7,539	-	-	3,139	10,678
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	123	-	-	130,764
<u>7,539</u>	<u>123</u>	<u>-</u>	<u>3,139</u>	<u>711,313</u>
8,238	(123)	-	(3,139)	(100,899)
-	-	-	-	-
-	-	-	-	98,526
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	98,526
8,238	(123)	-	(3,139)	(2,373)
<u>35,044</u>	<u>185</u>	<u>-</u>	<u>7,130</u>	<u>70,977</u>
\$ <u><u>43,282</u></u>	\$ <u><u>62</u></u>	\$ <u><u>-</u></u>	\$ <u><u>3,991</u></u>	\$ <u><u>68,604</u></u>

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OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 93,554	\$ 93,526	\$ 28
Personnel benefits	-	-	-
Travel	2,750	1,847	903
Supplies	1,500	790	710
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	525	175	350
Postage	1,500	3,177	(1,677)
Miscellaneous	100	88	12
Capital outlay	1,000	498	502
Department Totals	101,129	100,101	1,028
<i>Assessor</i>			
Salaries	151,675	149,698	1,977
Travel	5,600	4,464	1,136
Supplies	2,000	974	1,026
Utilities	1,000	862	138
Repairs and maintenance	2,000	1,314	686
Dues and memberships	700	475	225
Postage	3,000	2,864	136
Miscellaneous	200	42	158
Invasive species	-	-	-
Capital outlay	1,000	710	290
Department Totals	167,175	161,403	5,772
<i>Treasurer/Tax Collector</i>			
Salaries	74,650	74,607	43
Travel	1,950	633	1,317
Training	-	-	-
Supplies	1,200	1,151	49
Utilities	-	-	-
Repairs and maintenance	100	203	(103)
Advertising	350	303	47
Dues and memberships	125	175	(50)
Postage	2,000	1,986	14
Tax deeding and title search	3,000	2,436	564
Miscellaneous	100	417	(317)
Capital outlay	500	-	500
Department Totals	\$ 83,975	\$ 81,911	\$ 2,064

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 39,200	\$ 39,120	\$ 80
Travel	6,300	1,244	5,056
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	150	150
Miscellaneous	200	131	69
Capital outlay	-	-	-
Department Totals	46,000	40,645	5,355
<i>Coroner</i>			
Salaries	2,000	2,000	-
Travel	500	150	350
Professional services	-	-	-
Autopsies and inquests	-	-	-
Miscellaneous	500	-	500
Jury and witnesses	-	-	-
Department Totals	3,000	2,150	850
<i>Annex Building and Grounds</i>			
Salaries	4,150	4,099	51
Supplies	500	415	85
Professional services	-	-	-
Utilities	7,500	5,156	2,344
Repairs and maintenance	13,489	15,917	(2,428)
Rent	-	-	-
Capital outlay	-	-	-
Department Totals	25,639	25,587	52
<i>Buildings and Grounds</i>			
Salaries	22,900	22,844	56
Supplies	2,800	1,895	905
Professional services	500	192	308
Utilities	32,500	25,805	6,695
Repairs and maintenance	28,600	18,342	10,258
Miscellaneous	-	-	-
Capital outlay	15,000	13,028	1,972
Department Totals	\$ 102,300	\$ 82,106	\$ 20,194

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,330	\$ 6,304	\$ 26
Travel	5,100	4,348	752
Repairs and maintenance	8,844	9,596	(752)
CERT grant	-	-	-
Communication equipment	-	-	-
Department Totals	20,274	20,248	26
<i>County Agent</i>			
Salaries	36,530	35,419	1,111
Travel	1,800	1,367	433
Contracts	1,500	1,915	(415)
Supplies	2,080	1,940	140
Utilities	3,800	3,940	(140)
Vehicles	1,160	169	991
Repairs and maintenance	900	200	700
Postage	200	147	53
Photography and printing	2,950	3,901	(951)
Dues and memberships	125	101	24
Miscellaneous	500	519	(19)
Predatory animal control	1,500	1,500	-
Capital outlay	-	-	-
Department Totals	53,045	51,118	1,927
<i>Roll Clerk-Data Processing</i>			
Supplies	1,000	1,015	(15)
Repairs and maintenance	750	143	607
Contracts	41,100	41,692	(592)
Capital outlay	5,000	-	5,000
Department Totals	47,850	42,850	5,000
<i>Elections</i>			
Salaries	-	-	-
Travel	100	97	3
Supplies	1,500	-	1,500
Advertising	2,500	1,476	1,024
Postage	700	246	454
Photography and printing	8,000	2,914	5,086
Miscellaneous	200	-	200
Professional services	3,000	2,467	533
Repairs and maintenance	1,200	535	665
Capital outlay	-	-	-
Department Totals	\$ 17,200	\$ 7,735	\$ 9,465

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	214,750	194,761	19,989
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	11,000	11,500	(500)
Advertising	4,000	4,399	(399)
Dues and memberships	6,019	6,070	(51)
Senior citizens	5,000	-	5,000
Miscellaneous	43,820	44,106	(286)
Signs	1,000	1,240	(240)
Contracts	12,500	12,500	-
College tuition	15,000	13,750	1,250
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	-	-	-
Department Totals	314,789	290,026	24,763
TOTAL CURRENT EXPENSE	\$ 982,376	\$ 905,880	\$ 76,496
ROAD AND BRIDGE			
Salaries	\$ 308,272	\$ 308,272	\$ -
Personnel benefits	158,000	143,166	14,834
Supplies	18,000	13,003	4,997
Utilities	24,500	13,163	11,337
Vehicles	122,000	42,985	79,015
Professional services	2,000	2,000	-
Repairs and maintenance	60,000	67,878	(7,878)
Rent	3,000	4,540	(1,540)
Freight	-	-	-
Miscellaneous	11,000	18,237	(7,237)
Grant expenditures	93,569	178,884	(85,315)
Chemicals	8,000	8,000	-
Dust guard	62,000	52,356	9,644
Crushed rock and gravel	50,000	61,657	(11,657)
Road oil and concrete	250,000	245,965	4,035
Projects	-	-	-
Signs	5,000	4,936	64
Culverts and cattle guards	9,000	6,503	2,497
Capital outlay	140,000	139,703	297
Total Road and Bridge	\$ 1,324,341	\$ 1,311,248	\$ 13,093

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AIRPORT			
Salaries	\$ 3,820	\$ 3,748	\$ 72
Personnel benefits	747	727	20
Supplies	200	-	200
Insurance	50	25	25
Utilities	4,000	2,593	1,407
Repairs and maintenance	1,000	1,061	(61)
Miscellaneous	2,000	217	1,783
Capital outlay	-	-	-
Total Airport	<u>\$ 11,817</u>	<u>\$ 8,371</u>	<u>\$ 3,446</u>
AMBULANCE			
Salaries	\$ 28,000	\$ 26,990	\$ 1,010
Personnel benefits	2,450	2,282	168
Travel	2,000	1,974	26
Supplies	8,000	5,303	2,697
Insurance	1,800	1,350	450
Utilities	5,100	5,259	(159)
Vehicles	8,500	3,605	4,895
Professional services	8,000	9,488	(1,488)
Repairs and maintenance	5,800	4,585	1,215
Grant expenditures	-	-	-
Postage	50	13	37
Uniforms	3,000	619	2,381
Miscellaneous	5,500	3,817	1,683
Education	12,000	8,375	3,625
Capital outlay	38,000	29,531	8,469
Total Ambulance	<u>\$ 128,200</u>	<u>\$ 103,191</u>	<u>\$ 25,009</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 3,000	\$ 3,000	\$ -
Total Veterans Memorial	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salaries	\$ 39,935	\$ 39,855	\$ 80
Personnel benefits	17,615	16,011	1,604
Travel	1,100	1,232	(132)
Supplies	4,000	2,633	1,367
Utilities	400	484	(84)
Crisis center	-	-	-
Professional services	7,000	5,050	1,950
Dues and memberships	250	163	87
Law library	6,000	6,674	(674)
Postage	4,000	2,489	1,511
Transcripts	750	121	629
Miscellaneous	3,250	2,646	604
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	230	(230)
Jury and witness	2,200	625	1,575
Contracts	33,489	40,093	(6,604)
Capital outlay	2,500	-	2,500
Total District Court	<u>\$ 122,489</u>	<u>\$ 118,306</u>	<u>\$ 4,183</u>
COUNTY FAIR			
Salaries	\$ 3,880	\$ 3,804	\$ 76
Personnel benefits	1,540	880	660
Travel	750	1,415	(665)
Contracts	27,610	27,604	6
Supplies	600	114	486
Utilities	3,500	4,171	(671)
Vehicle	1,000	2,187	(1,187)
Insurance	-	-	-
Repairs and maintenance	11,000	11,393	(393)
Advertising	2,700	2,731	(31)
Awards	4,397	5,877	(1,480)
Postage	300	147	153
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	5,050	1,802	3,248
Miscellaneous	4,000	3,767	233
Entertainment	2,000	1,700	300
Capital outlay	9,000	450	8,550
Total County Fair	<u>\$ 77,327</u>	<u>\$ 68,042</u>	<u>\$ 9,285</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ 66,150	\$ 66,100	\$ 50
Department totals	66,150	66,100	50
<i>Sheriff</i>			
Salaries	488,047	474,340	13,707
Travel	2,400	1,190	1,210
Training	2,500	1,109	1,391
Supplies	4,400	4,520	(120)
Utilities	-	-	-
Vehicles	32,000	29,737	2,263
Repairs and maintenance	7,400	6,035	1,365
Rental expense	6,875	6,875	-
Dues and memberships	300	121	179
Photography and printing	600	289	311
Postage	800	659	141
Uniforms	3,750	3,841	(91)
Weapons and ammunition	7,000	3,884	3,116
Miscellaneous	6,450	12,603	(6,153)
Byrne grant	-	-	-
Drug enforcement	1,000	223	777
Contracts	4,200	3,653	547
Capital outlay	24,600	24,583	17
Department totals	592,322	573,662	18,660
<i>Prosecuting Attorney</i>			
Salaries	95,115	94,960	155
Contracts	-	-	-
Travel	2,700	1,348	1,352
Supplies	7,900	3,059	4,841
Utilities	3,200	2,509	691
Professional service	300	-	300
Repairs and maintenance	100	-	100
Rental expense	-	-	-
Dues and memberships	1,400	1,309	91
Postage	500	184	316
Photography and printing	200	-	200
Department totals	111,415	103,369	8,046
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	30,000	30,000	-
Department totals	\$ 30,000	\$ 30,000	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 60,570	\$ 60,526	\$ 44
Miscellaneous	4,750	2,474	2,276
Block grant	3,800	3,114	686
Cigarettes and tobacco	9,127	3,754	5,373
Miscellaneous programs	-	-	-
Capital outlay	25,784	16,030	9,754
Department totals	104,031	85,898	18,133
<i>General</i>			
Personnel benefits	324,100	276,971	47,129
Department totals	324,100	276,971	47,129
<i>Jail</i>			
Salaries	10,012	10,012	-
Travel	6,000	3,892	2,108
Jail inspection	2,450	2,450	-
Repairs and maintenance	400	304	96
Jail food	200	-	200
Clothing	-	-	-
Medical	-	-	-
Prisoner board	175,000	176,742	(1,742)
Miscellaneous	500	712	(212)
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	194,562	194,112	450
Total Justice Fund	\$ 1,422,580	\$ 1,330,112	\$ 92,468
HEALTH DISTRICT			
Salaries	\$ 3,205	\$ 3,196	\$ 9
Personnel benefits	265	258	7
Miscellaneous	409	428	(19)
Contracts	-	-	-
Operating	30,200	30,181	19
Total Health District	\$ 34,079	\$ 34,063	\$ 16

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 27,994	\$ 27,994	\$ -
Personnel benefits	2,275	2,268	7
Supplies	300	472	(172)
Utilities	10,350	5,651	4,699
Repairs and maintenance	8,000	10,102	(2,102)
Miscellaneous	5,350	7,657	(2,307)
Chemicals	5,851	10,263	(4,412)
Fireworks	3,500	-	3,500
Oneida Recreation District	1,200	1,200	-
Capital outlay	1,500	-	1,500
Total Parks and Recreation	<u>\$ 66,320</u>	<u>\$ 65,607</u>	<u>\$ 713</u>
INDIGENT AND CHARITY			
Medical	\$ 69,000	\$ 63,323	\$ 5,677
Miscellaneous	750	67	683
Non-medical expenses	7,900	876	7,024
Postage	250	250	-
Total Indigent and Charity	<u>\$ 77,900</u>	<u>\$ 64,516</u>	<u>\$ 13,384</u>
REVALUATION			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Contracts	43,000	40,530	2,470
Capital outlay	3,000	2,037	963
Total Revaluation	<u>\$ 46,000</u>	<u>\$ 42,567</u>	<u>\$ 3,433</u>
SOLID WASTE			
Salaries	\$ 100,773	\$ 100,773	\$ -
Personnel benefits	52,150	50,662	1,488
Training	1,500	1,018	482
Supplies	500	449	51
Insurance	-	-	-
Vehicles	40,000	20,777	19,223
Repairs and maintenance	13,000	13,205	(205)
Rent	-	-	-
Miscellaneous	10,000	10,595	(595)
Contracts	26,000	33,309	(7,309)
Capital outlay	102,000	101,681	319
Total Solid Waste	<u>\$ 345,923</u>	<u>\$ 332,469</u>	<u>\$ 13,454</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT			
Personnel benefits	\$ 30,000	\$ 17,825	\$ 12,175
Insurance	58,600	58,594	6
Capital crimes defense	1,812	1,812	-
Total Tort	<u>\$ 90,412</u>	<u>\$ 78,231</u>	<u>\$ 12,181</u>
WEEDS			
Salaries	\$ 30,205	\$ 30,205	\$ -
Personnel benefits	5,174	5,174	-
Contracts	-	-	-
Travel	1,000	932	68
Supplies	300	539	(239)
Insurance	-	-	-
Utilities	4,100	2,562	1,538
Vehicles	6,150	4,323	1,827
Repairs and maintenance	4,700	4,714	(14)
Dues and memberships	1,200	623	577
Postage	100	-	100
Miscellaneous	2,500	1,911	589
Chemicals	17,750	7,050	10,700
Spraying	-	-	-
Capital outlay	5,000	865	4,135
Total Weeds	<u>\$ 78,179</u>	<u>\$ 58,898</u>	<u>\$ 19,281</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 11,300	\$ 10,122	\$ 1,178
Personnel benefits	2,225	1,966	259
Travel	300	372	(72)
Supplies	2,500	1,808	692
Advertising	3,000	1,773	1,227
Insurance	-	-	-
Postage	500	298	202
Publications	2,000	2,094	(94)
Miscellaneous	2,000	1,234	766
Election workers	4,000	4,239	(239)
Contracts	3,000	535	2,465
Capital outlay	55,000	49,033	5,967
Total Consolidated Elections	<u>\$ 85,825</u>	<u>\$ 73,474</u>	<u>\$ 12,351</u>
JUDGMENTS			
Miscellaneous	\$ 55,685	\$ -	\$ 55,685
Total Search and Rescue	<u>\$ 55,685</u>	<u>\$ -</u>	<u>\$ 55,685</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 2,995	\$ 1,710	\$ 1,285
Personnel benefits	265	139	126
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	999	1
Repairs and maintenance	2,030	108	1,922
Rent	5,000	2,400	2,600
Postage	-	-	-
Miscellaneous	4,181	8,704	(4,523)
Capital Outlay	-	-	-
Total Waterways	\$ 15,471	\$ 14,060	\$ 1,411
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	\$ -	\$ -	\$ -
COURT FACILITY FUND			
Supplies	\$ -	\$ -	\$ -
Miscellaneous	-	1,680	(1,680)
Total Court Facility Fund	\$ -	\$ 1,680	\$ (1,680)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	163,823	(163,823)
Total 911 Fund	\$ -	\$ 163,823	\$ (163,823)
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Interlock / Monitoring Fund	\$ -	\$ -	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(UNFAVORABLE)</u>
RECOVERY ACT GRANT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Computer software	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Recovery Act Grant	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 5,913	\$ (5,913)
	<u>-</u>	<u>5,913</u>	<u>(5,913)</u>
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>5,913</u>	\$ <u>(5,913)</u>
TOTAL SPECIAL REVENUE	\$ <u>3,985,548</u>	\$ <u>3,877,571</u>	\$ <u>107,977</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>4,967,924</u>	\$ <u>4,783,451</u>	\$ <u>184,473</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2015

Total expenditures - budgetary basis	\$ 4,783,451
Net change in accounts payable	(75,701)
Capital assets acquired through long-term debt	-
Capital assets acquired through other sources	-
Capital assets acquired through sale of assets	-
Supplies acquired through grants	<u>14,350</u>
Total expenditures - GAAP basis	<u>\$ 4,722,100</u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2015

Year	2014 Caterpillar 140M Motorgrader 2.99%		2014 Caterpillar 140M Motorgrader 3.00%		2014 Ram 1500 ST Quad Cab 5.00%		2014 Ram 1500 ST Quad Cab 5.00%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 37,956	\$ 3,505	\$ 15,725	\$ 7,142	\$ 6,167	\$ 604	\$ 6,167	\$ 604
2017	39,090	2,371	16,197	6,671	6,482	339	6,482	339
2018	40,258	1,203	16,683	6,185	-	-	-	-
2019	-	-	189,314	5,684	-	-	-	-
Totals	\$ 117,304	\$ 7,079	\$ 237,919	\$ 25,682	\$ 12,649	\$ 943	\$ 12,649	\$ 943

	2014 Ram 1500 ST Quad Cab 5.00%		2010 Caterpillar 928H2 Wheel Loader 3.06%		2012 950K Cat Wheel Loader 3.00%		1996 Caterpillar D6H 2.99%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 6,167	\$ 604	\$ 19,388	\$ 1,836	\$ 20,799	\$ 5,234	\$ 31,657	\$ 948
2017	6,482	339	19,982	1,243	153,112	3,686	-	-
2018	-	-	20,594	631	-	-	-	-
Totals	\$ 12,649	\$ 943	\$ 59,964	\$ 3,710	\$ 173,911	\$ 8,920	\$ 31,657	\$ 948

Totals			
Principal	Interest		
2016	\$ 66,015	\$ 11,855	
2017	146,262	18,342	
2018	236,517	12,656	
2019	209,908	6,315	
Totals	\$ 658,702	\$ 49,168	

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
Oneida County, Idaho
Malad, Idaho

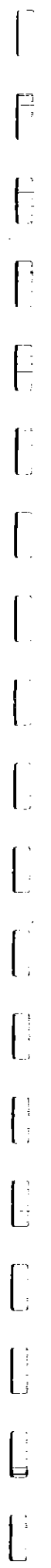
We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements, and have issued our report thereon dated April 25, 2016. Our report includes a reference to other auditors who audited the financial statements of Oneida County Hospital, as described in our report on Oneida County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.



Compliance and Other Matters

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

Purpose of this Report

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

Seandre Hart + Associates, PLLC

Idaho Falls, Idaho

April 25, 2016



**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners
Oneida County, Idaho
Malad, Idaho**

Compliance

We have audited the compliance of Oneida County with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the Accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management.

Auditor's Responsibility

Our responsibility is to express an opinion on Oneida County's compliance with the applicable compliance requirements based on our compliance audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Circular A-133 require that we plan and perform the compliance audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. A compliance audit includes examining, on a test basis, evidence about Oneida County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our compliance audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Oneida County's compliance with those requirements.



Opinion

In our opinion, Oneida County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Internal Control over Compliance

The management of Oneida County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our compliance audit, we considered Oneida County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our compliance auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Oneida County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above.

Restricted Use

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

Searle Hart + Associates, PLLC

Idaho Falls, Idaho
April 25, 2016

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ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2015

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL CFDA NO.	PASS THROUGH GRANTOR NO.	EXPENDED
INDIRECT GRANTS			
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through State Department of Commerce Community Development Block Grants	14.228	B13DC160001	\$ 20,852
Total - U.S. Department of Housing and Urban Development			20,852
<u>DEPARTMENT OF JUSTICE</u>			
Passed Through Department of Juvenile Corrections Juvenile Accountability Incentive Block Grant	16.523	2010JBFX0078	1,413
Passed Through Idaho State Police Edward Byrne Memorial Justice Assist.	16.738	2014-DJ-BX-1166 2013-DJ-BX-0052	42,007
Total - Department of Justice			43,420
<u>US ADMINISTRATION OF GENERAL SERVICES</u>			
Passed through Idaho Secretary of State Election Reform	39.011	47-0601-0-1-808	23,460
Total - US Administration of General Services			23,460
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through State Department of Parks and Recreation Boating Safety Financial Assistance	97.012	3314FAS140116	3,550
Passed Through State Military Division Emergency Management Performance	97.042	EMW2014EP00058	1,329
Homeland Security Grant Program	97.067	Various	38,783
Total - Department of Homeland Security			43,662

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL CFDA NO.	GRANTOR NO.	EXPENDED
DIRECT GRANTS			
<i>DEPARTMENT OF THE INTERIOR</i>			
Payment in Lieu of Taxes	15.226	-	<u>661,050</u>
Total - U.S. Department of the Interior			<u>661,050</u>
<i>DEPARTMENT OF JUSTICE</i>			
Cops Hiring Program	16.710	2013UMWX0062	<u>51,840</u>
Total - Department of Justice			<u>51,840</u>
<i>DEPARTMENT OF TRANSPORTATION</i>			
Highway Planning and Construction	20.205	-	<u>163,823</u>
Total - U.S. Department of Transportation			<u>163,823</u>
TOTAL FEDERAL AWARDS			\$ <u><u>1,008,107</u></u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2015

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note 1 to the financial statements.

NOTE 2- NONMONETARY TRANSACTIONS

Nonmonetary assistance is reported for some of the Homeland Security Program equipment which was acquired through the State of Idaho.

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2015

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued: Unqualified

Internal Control Over Financial Reporting:

Material weaknesses identified	<u> </u> YES	<u> X </u> NO
Significant deficiencies identified that are not considered to be material weaknesses	<u> </u> YES	<u> X </u> None Reported
Noncompliance material to financial statements noted	<u> </u> YES	<u> X </u> NO

Federal Awards

Internal Control Over Major Programs:

Material weaknesses identified	<u> </u> YES	<u> X </u> NO
Significant deficiencies identified that are not considered to be material weaknesses	<u> </u> YES	<u> X </u> None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Audit Findings Required to be reported in accordance with section 510(a) of Circular A-133	<u> </u> YES	<u> X </u> NO
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Identification of Major Programs:

15.226	Payment in Lieu of Taxes	\$ 661,050
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Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
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Auditee Qualified as Low-Risk Auditee	<u> X </u> YES	<u> </u> NO
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SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

ONEIDA COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2015

PRIOR YEAR QUESTIONED COSTS

None

FINDINGS

None