

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2016**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

ITEM	TABLE OF CONTENTS	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, 2016

ITEM	TABLE OF CONTENTS	PAGE NO.
<i>REQUIRED SUPPLEMENTARY INFORMATION (Continued)</i>		
Notes to the Required Supplementary Information - Budget and Actual		44
Schedule of Employer's Share of Net Pension Liability - Persi - Base Plan		45
Schedule of Employer Contributions - Persi - Base Plan		46
Notes to the Required Supplementary Information - Persi - Base Plan		47
<i>SUPPLEMENTARY INFORMATION</i>		
Combining Balance Sheets - Governmental Fund Types - Nonmajor Special Revenue Funds		48 - 52
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types - Nonmajor Special Revenue Funds		53 - 57
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds		58 - 59
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Fund Types - Private Purpose Trust Funds		60 - 61
<i>OTHER SUPPLEMENTARY DATA</i>		
Analysis of Expenditures by Fund - Budgetary Basis		62 - 73
Reconciliation of Expenditures - Budgetary Basis to GAAP Basis		74
Schedule of Capital Lease Obligations		75
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>		76 - 77

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, 2016, 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, 2016, 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.

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 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 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 are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 May 8, 2017, 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
May 8, 2017

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2016

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 3,191,642	\$ 3,191,642	\$ 209,960
Taxes receivable	70,814	70,814	-
Receivables	108,478	108,478	1,488,295
Internal balances	-	-	-
Due from other governmental agencies	516,510	516,510	-
Inventories	-	-	251,787
Other assets	2,145	2,145	25,962
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Construction in progress	596,335	596,335	-
Infrastructure	298,490	298,490	-
Buildings	1,001,289	1,001,289	2,647,091
Equipment and furniture	3,760,164	3,760,164	2,911,905
Buildings and equipment under capital leases	983,045	983,045	974,079
Less: accumulated depreciation	<u>(4,014,159)</u>	<u>(4,014,159)</u>	<u>(5,512,475)</u>
Total Capital Assets	2,685,474	2,685,474	1,089,623
Other Assets			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>6,575,063</u>	<u>6,575,063</u>	<u>3,065,627</u>
DEFERRED OUTFLOWS - Pension	\$ <u>586,714</u>	\$ <u>586,714</u>	\$ <u>-</u>

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 9,241	\$ 9,241	\$ 691,100
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	247,828	247,828	142,404
Accrued interest	8,736	8,736	-
Compensated absences	10,596	10,596	555,884
Due in more than one year			
Bonds, capital leases and contracts	266,848	266,848	388,336
Accrued interest	-	-	-
Compensated absences	60,047	60,047	-
Landfill postclosure costs	329,851	329,851	-
Net pension liability	1,129,980	1,129,980	-
TOTAL LIABILITIES	<u>2,063,127</u>	<u>2,063,127</u>	<u>1,777,724</u>
DEFERRED INFLOWS - Pension	<u>369,573</u>	<u>369,573</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	1,832,211	1,832,211	558,883
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	2,896,866	2,896,866	729,020
TOTAL NET POSITION	<u>\$ 4,729,077</u>	<u>\$ 4,729,077</u>	<u>\$ 1,287,903</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2016

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,161,753	\$ 95,812	\$ 93,828	\$ -
Public safety	1,758,657	152,916	307,952	28,286
Public works	1,271,509	4,650	1,490,907	67,755
Health, welfare and sanitation	330,662	503,876	-	-
Culture and recreation	155,060	62,099	9,566	-
Education	-	-	-	-
Conservation/economic development	90,765	11,171	16,414	-
Interest on long-term debt	18,823	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,787,229	830,524	1,918,667	96,041
TOTAL PRIMARY GOVERNMENT	\$ 4,787,229	\$ 830,524	\$ 1,918,667	\$ 96,041
Component Units				
Oneida County Hospital	\$ 9,891,798	\$ 9,658,135	\$ 49,295	\$ 184,916
TOTAL COMPONENT UNITS	\$ 9,891,798	\$ 9,658,135	\$ 49,295	\$ 184,916
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				
Net Position, September 30, 2015				
NET POSITION, SEPTEMBER 30, 2016				

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (972,113)	\$ (972,113)	
(1,269,503)	(1,269,503)	
291,803	291,803	
173,214	173,214	
(83,395)	(83,395)	
-	-	
(63,180)	(63,180)	
(18,823)	(18,823)	
<u>(1,941,997)</u>	<u>(1,941,997)</u>	
<u>(1,941,997)</u>	<u>(1,941,997)</u>	
		\$ <u>548</u>
		<u>548</u>
1,570,549	1,570,549	-
-	-	-
1,560	1,560	-
1,133,515	1,133,515	-
-	-	-
-	-	42
129,679	129,679	149,601
-	-	-
(28,853)	(28,853)	-
<u>2,806,450</u>	<u>2,806,450</u>	<u>149,643</u>
864,453	864,453	150,191
<u>3,864,624</u>	<u>3,864,624</u>	<u>1,137,712</u>
\$ <u><u>4,729,077</u></u>	\$ <u><u>4,729,077</u></u>	\$ <u><u>1,287,903</u></u>

**ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2016**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 1,981,114	\$ 269,298	\$ 116,256	\$ -
Investments	-	-	-	-
Taxes receivable, net	24,567	-	-	28,028
Due from other funds	-	-	-	-
Receivable from other governments	59,556	358,633	-	63,537
Other receivables	56	-	79,162	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>2,065,293</u>	<u>627,931</u>	<u>195,418</u>	<u>91,565</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 2,065,293</u>	<u>\$ 627,931</u>	<u>\$ 195,418</u>	<u>\$ 91,565</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 9,241
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,241</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>22,602</u>	<u>-</u>	<u>57,997</u>	<u>25,786</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	627,931	137,421	56,538
Unassigned	<u>2,042,691</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>2,042,691</u>	<u>627,931</u>	<u>137,421</u>	<u>56,538</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 2,065,293</u>	<u>\$ 627,931</u>	<u>\$ 195,418</u>	<u>\$ 91,565</u>

SOLID WASTE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 202,028	\$ 622,946	\$ 3,191,642
-	-	-
-	18,512	71,107
-	-	-
-	34,784	516,510
28,712	255	108,185
-	-	-
-	2,145	2,145
<u>230,740</u>	<u>678,642</u>	<u>3,889,589</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 230,740</u>	<u>\$ 678,642</u>	<u>\$ 3,889,589</u>
\$ -	\$ -	\$ 9,241
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>9,241</u>
<u>26,671</u>	<u>15,655</u>	<u>148,711</u>
-	2,145	2,145
-	-	-
204,069	660,842	1,686,801
<u>-</u>	<u>-</u>	<u>2,042,691</u>
<u>204,069</u>	<u>662,987</u>	<u>3,731,637</u>
<u>\$ 230,740</u>	<u>\$ 678,642</u>	<u>\$ 3,889,589</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, 2016**

Total fund balance, governmental funds: \$ 3,731,637

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. 2,685,474

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. 148,711

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. 586,714
Deferred inflows associated with the net pension liability. (369,573)
Net pension liability. (1,129,980)

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. (923,906)

Net position of governmental activities in the Statement of Net Position: \$ 4,729,077

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2016

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 504,490	\$ -	\$ -	\$ 609,271
Fees and fines	-	-	-	-
Licenses and permits	20,725	400	-	2,215
Intergovernmental	764,734	1,490,907	-	583,641
Charges for services	73,731	901	135,682	32,510
Investment earnings	-	-	-	-
Miscellaneous	20,083	107,109	22,214	12,367
	<u>1,383,763</u>	<u>1,599,317</u>	<u>157,896</u>	<u>1,240,004</u>
TOTAL REVENUE				
	<u>1,383,763</u>	<u>1,599,317</u>	<u>157,896</u>	<u>1,240,004</u>
EXPENDITURES				
General government	847,193	-	-	-
Public safety	20,864	-	91,401	1,252,786
Public works	-	1,111,650	-	-
Health, welfare and sanitation	45,159	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	74,480	-	18,500
Interest and other charges	-	15,883	-	1,813
Capital outlay	26,172	131,081	19,819	18,428
	<u>939,388</u>	<u>1,333,094</u>	<u>111,220</u>	<u>1,291,527</u>
TOTAL EXPENDITURES				
	<u>939,388</u>	<u>1,333,094</u>	<u>111,220</u>	<u>1,291,527</u>
Excess (deficiency) of revenues over expenditures	444,375	266,223	46,676	(51,523)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	10,057	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>10,057</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>10,057</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS				
Proceeds from sale of assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	454,432	266,223	46,676	(51,523)
Fund Balances, October 1, 2015	1,588,259	361,708	90,745	108,061
	<u>1,588,259</u>	<u>361,708</u>	<u>90,745</u>	<u>108,061</u>
FUND BALANCES, SEPTEMBER 30, 2016	<u>\$ 2,042,691</u>	<u>\$ 627,931</u>	<u>\$ 137,421</u>	<u>\$ 56,538</u>

SOLID WASTE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 458,265	\$ 1,572,026
-	-	-
-	-	23,340
-	206,737	3,046,019
353,099	213,121	809,044
-	-	-
9,804	61,138	232,715
<u>362,903</u>	<u>939,261</u>	<u>5,683,144</u>
-	207,887	1,055,080
-	343,662	1,708,713
-	8,618	1,120,268
226,430	68,132	339,721
-	143,323	143,323
-	-	-
-	88,235	88,235
51,046	-	144,026
2,783	-	20,479
<u>10,200</u>	<u>127,356</u>	<u>333,056</u>
<u>290,459</u>	<u>987,213</u>	<u>4,952,901</u>
72,444	(47,952)	730,243
-	-	-
-	-	10,057
-	-	-
<u>-</u>	<u>(28,853)</u>	<u>(28,853)</u>
-	(28,853)	(18,796)
<u>-</u>	<u>-</u>	<u>-</u>
72,444	(76,805)	711,447
<u>131,625</u>	<u>739,792</u>	<u>3,020,190</u>
\$ <u><u>204,069</u></u>	\$ <u><u>662,987</u></u>	\$ <u><u>3,731,637</u></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, 2016

Net change in fund balances - total governmental funds:	\$	711,447
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 \$333,056 and depreciation of \$339,579 in the current period.		(6,523)
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.		
		144,026
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. This is the net change in revenue unavailable for use.		
		12,369
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:		1,656
Net change in accrued landfill postclosure costs:		11,000
Net change in pension expense not reflected in the governmental funds:		(3,775)
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.		
		(5,747)
Change in net position of governmental activities:	\$	<u>864,453</u>

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, 2016

OPERATING REVENUES	
Net patient service revenue	\$ 9,658,135
Other revenue	<u>149,601</u>
TOTAL OPERATING REVENUES	<u>9,807,736</u>
OPERATING EXPENSES	
Salaries and benefits	5,924,154
Professional fees	1,893,254
Supplies	1,151,526
Insurance	33,745
Utilities	115,150
Repairs and maintenance	251,916
Rent	47,439
Miscellaneous	55,695
Depreciation and amortization	283,925
Travel, dues and education	<u>97,013</u>
TOTAL OPERATING EXPENSES	<u>9,853,817</u>
INCOME (LOSS) FROM OPERATIONS	<u>(46,081)</u>
NON-OPERATING INCOME (EXPENSES)	
Investment income	42
Interest	(37,981)
Capital grants	184,916
CMS Medicare HER Incentive program income (expense)	-
Contributions	49,295
Loss from sale of assets	-
Property tax	<u>-</u>
TOTAL NON-OPERATING INCOME (EXPENSES)	<u>196,272</u>
Change in net position	150,191
Net Position - July 1, 2015	<u>1,137,712</u>
NET POSITION - June 30, 2016	<u><u>\$ 1,287,903</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 9,902,910
Cash paid to suppliers	(3,770,852)
Cash paid to employees	(5,830,108)
Other cash receipts	<u>149,601</u>

Net cash provided (used) by operating activities	<u>451,551</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Proceeds from bank line of credit	(101,500)
CMS Medicare EHR Incentive Program income	-
Noncapital grants and contributions	<u>49,295</u>

Net cash provided (used) by noncapital financing activities	<u>(52,205)</u>
---	-----------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	184,916
Proceeds from long-term capital lease obligation	-
Principal paid on long-term capital lease obligations	(174,375)
Interest paid on long-term capital lease obligation	(37,981)
Purchase of capital assets	<u>(186,328)</u>

Net cash provided (used) by capital and related financing activities	(213,768)
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>42</u>
---------------------------------------	-----------

Net cash provided (used) by investing activities	<u>42</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	185,620
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CASH AND CASH EQUIVALENTS, JULY 1, 2015	<u>24,340</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2016	\$ <u><u>209,960</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ (46,081)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	1,875
Depreciation and amortization	283,925
Provision for bad debts	222,083
Change in assets:	
Patient accounts receivable	(125,556)
CMS Medicare estimated settlement receivable	181,032
Inventory of supplies	(29,447)
Prepaid expenses	825
Other current assets	8,552
Change in liabilities:	
Accounts payable	(106,919)
Accrued compensation and related liabilities	94,046
Estimated third-party payor settlements payable	<u>(32,784)</u>
Net cash provided by operating activities	\$ <u>451,551</u>

NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

The Hospital entered into a capital lease obligation of \$237,137 for 2016.

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2016

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 141,743	\$ 1,771
Receivables	<u>-</u>	<u>88,939</u>
TOTAL ASSETS	<u>141,743</u>	<u>90,710</u>
LIABILITIES		
Negative cash	18,537	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,771
Payable to taxing districts	<u>-</u>	<u>88,939</u>
TOTAL LIABILITIES	<u>18,537</u>	<u>90,710</u>
NET POSITION	\$ <u>123,206</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2016

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	569,715
Charges in services	25
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	64,789
Transfers from other funds	<u>66,027</u>
TOTAL ADDITIONS	<u>700,556</u>
DEDUCTIONS	
Trust operating expenses	645,954
Transfers to other funds	<u>-</u>
TOTAL DEDUCTIONS	<u>645,954</u>
Change in net position	54,602
NET POSITION, OCTOBER 1, 2015	<u>68,604</u>
NET POSITION, SEPTEMBER 30, 2016	<u><u>\$ 123,206</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

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**ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016**

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**

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

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, 2016

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, 2016**

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, 2016**

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, 2016 are classified as revenue unavailable for use in the fund financial statements.

**ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016**

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, 2016

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, 2016**

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, 2016, unrecorded fund liabilities included approximately \$70,643 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, 2016**

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 2016, 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, 2016, totaled \$3,316,619 of which \$3,316,619 represented demand deposits. Of the total deposits, \$3,191,642 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 \$3,316,619 and the bank balance was \$3,598,820. Of this amount, \$3,098,820 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2016 was as follows:

<u>Governmental Activities</u>	<u>Balance 10-01-2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 09-30-2016</u>
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	534,834	61,501	-	596,335
Total capital assets, not being depreciated	595,144	61,501	-	656,645
Capital assets, being depreciated				
Infrastructure	298,490	-	-	298,490
Buildings and improvements	1,001,289	-	-	1,001,289
Machinery and equipment	3,431,939	366,555	(38,330)	3,760,164
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	1,078,045	-	(95,000)	983,045
Total capital assets, being depreciated	5,809,763	366,555	(133,330)	6,042,988
Less accumulated depreciation for				
Infrastructure	(5,970)	(5,970)	-	(11,940)
Buildings and improvements	(508,167)	(21,225)	-	(529,392)
Machinery and equipment	(3,198,773)	(312,384)	38,330	(3,472,827)
Total accumulated depreciation	(3,712,910)	(339,579)	38,330	(4,014,159)
Total capital assets, being depreciated, net	2,096,853	26,976	(95,000)	2,028,829
Governmental activity, capital assets, net	\$ 2,691,997	\$ 88,477	\$ (95,000)	\$ 2,685,474

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

<u>Governmental activities</u>	
General government	\$ 19,845
Public safety	110,981
Public works	151,241
Health, welfare and sanitation	43,245
Culture and recreation	11,737
Conservation and economic development	2,530
Total governmental activities	\$ 339,579

**ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016**

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.

Pension Benefits

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

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

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2016 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 \$184,549 for the year ended June 30, 2016.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

4. PENSION PLAN (Continued)

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

At September 30, 2016, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2016, the County's proportion was .0557422 percent.

For the year ended September 30, 2016, the County recognized pension expense (revenue) of \$188,069. At September 30, 2016, 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	\$ -	\$ 112,594
Changes in assumptions or other inputs	25,119	-
Net difference between projected and actual earnings on pension plan investments	549,984	256,979
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(37,120)	-
County contributions subsequent to the measurement date	<u>48,731</u>	<u>-</u>
Total	\$ <u>586,714</u>	\$ <u>369,573</u>

\$48,731 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, 2017.

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, 2015 the beginning of the measurement period ended June 30, 2016 is 4.9 years.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

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:

2017	\$	1,148
2018		1,148
2019		131,097
2020		<u>72,137</u>
Total	\$	<u>205,530</u>

Actuarial Assumptions

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

The total pension liability in the June 30, 2016 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 one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2007 through June 30, 2013 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, 2016 is based on the results of an actuarial valuation date of July 1, 2016.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

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 show below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2016.

Capital Market Assumptions

Asset Class	Expected Return	Expected Risk	Strategic Normal	Strategic Ranges
Equities			70%	66% - 77%
Broad Domestic Equity	9.15%	19.00%	55%	50% - 65%
International	9.25%	20.20%	15%	10% - 20%
Fixed Income	3.05%	3.75%	30%	23% - 33%
Cash	2.25%	0.90%	0%	0% - 5%
Total Fund	Expected Return	Expected Inflation	Expected Real Return	Expected Risk
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

*Expected arithmetic return net of fees and expenses

Actuarial Assumptions

Assumed Inflation – Mean	3.25%
Assumed Inflation – Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.10%

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

4. PENSION PLAN (Continued)

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.

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)	\$2,216,620	\$1,129,980	\$226,319

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, 2016, 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 \$150,000 at a variable rate of interest beginning at 4.250%. The note can be renewed by the commissioners on an annual basis.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

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, 2016, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Restated Balance 10-01-2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09-30-2016</u>	<u>Due within one year</u>
Compensated absences	\$ 64,896	\$ 5,747	\$ -	\$ 70,643	\$ 10,596
Accrued interest	10,392	-	(1,656)	8,736	8,736
Capital leases	658,702	-	(144,026)	514,676	247,828
Landfill closure costs	340,851	-	(11,000)	329,851	-
Net pension liability	748,303	381,677	-	1,129,980	-
Total governmental activities	\$ 1,823,144	\$ 387,424	\$ (156,682)	\$ 2,053,886	\$ 267,160

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2016, are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 247,828	\$ 14,987
2018	77,535	8,019
2019	189,313	5,684
Total	\$ 514,676	\$ 28,690

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, 2016

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 22 years for a total of \$242,000. 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 \$329,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2016 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, 2016.

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 \$18,537 and a deficit fund balance of \$18,537 as of September 30, 2016.

There were no interfund receivables or payables as of September 30, 2016.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2016

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2016, consisted of the following:

<u>Transfer from:</u>	<u>Judgments</u>	<u>Agency Funds</u>	<u>Totals</u>
<u>Transfer to:</u>			
Auditor's Trust	\$ <u>28,853</u>	\$ <u>37,174</u>	\$ <u>66,027</u>
Total	\$ <u><u>28,853</u></u>	\$ <u><u>37,174</u></u>	\$ <u><u>66,027</u></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 May 8, 2017.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2016

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 495,990	\$ 495,990	\$ 500,936
Fees and fines	-	-	-
Licenses and permits	8,141	8,141	20,725
Intergovernmental	328,584	328,584	817,495
Charges for services	24,766	24,766	73,731
Investment earnings	-	-	-
Miscellaneous	7,500	7,500	20,083
TOTAL REVENUES	864,981	864,981	1,432,970
EXPENDITURES			
Current:			
General government	906,929	908,226	842,864
Public safety	29,499	29,501	10,807
Public works	-	-	-
Health, welfare and sanitation	48,840	50,573	45,159
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	91,000	95,489	30,501
TOTAL EXPENDITURES	1,076,268	1,083,789	929,331
Excess (deficiency) of revenues over expenditures	(211,287)	(218,808)	503,639
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	(211,287)	(218,808)	503,639
Fund Balances, October 1, 2015	1,502,098	1,502,098	1,502,098
FUND BALANCES, SEPTEMBER 30, 2016	\$ 1,290,811	\$ 1,283,290	\$ 2,005,737

GAAP DIFFERENCES		GAAP BASIS	
\$	3,554	\$	504,490
	-		-
	-		20,725
	(52,761)		764,734
	-		73,731
	-		-
	-		20,083
	<u>(49,207)</u>		<u>1,383,763</u>
	4,329		847,193
	10,057		20,864
	-		-
	-		45,159
	-		-
	-		-
	-		-
	-		-
	<u>(4,329)</u>		<u>26,172</u>
	<u>10,057</u>		<u>939,388</u>
	(59,264)		444,375
	-		-
	10,057		10,057
	-		-
	<u>-</u>		<u>-</u>
	<u>10,057</u>		<u>10,057</u>
	<u>-</u>		<u>-</u>
	(49,207)		454,432
	<u>86,161</u>		<u>1,588,259</u>
\$	<u><u>36,954</u></u>	\$	<u><u>2,042,691</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2016

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	865	865	400
Intergovernmental	1,295,604	1,295,604	1,420,289
Charges for services	19,639	19,639	901
Investment earnings	-	-	-
Miscellaneous	129,192	129,192	107,109
TOTAL REVENUES	1,445,300	1,445,300	1,528,699
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,317,550	1,317,550	1,168,957
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	175,000	175,000	184,738
TOTAL EXPENDITURES	1,492,550	1,492,550	1,353,695
Excess (deficiency) of revenues over expenditures	(47,250)	(47,250)	175,004
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	(47,250)	(47,250)	175,004
Fund Balances, October 1, 2015	94,294	94,294	94,294
FUND BALANCES, SEPTEMBER 30, 2016	\$ 47,044	\$ 47,044	\$ 269,298

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	400
70,618	1,490,907
-	901
-	-
-	107,109
<u>70,618</u>	<u>1,599,317</u>
-	-
-	-
(57,307)	1,111,650
-	-
-	-
-	-
-	-
74,480	74,480
15,883	15,883
<u>(53,657)</u>	<u>131,081</u>
<u>(20,601)</u>	<u>1,333,094</u>
91,219	266,223
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
91,219	266,223
<u>267,414</u>	<u>361,708</u>
\$ <u><u>358,633</u></u>	\$ <u><u>627,931</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2016

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	94,987	94,987	123,550
Investment earnings	-	-	-
Miscellaneous	20,013	20,013	22,214
TOTAL REVENUES	115,000	115,000	145,764
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	94,398	98,499	83,737
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	59,000	59,000	47,302
TOTAL EXPENDITURES	153,398	157,499	131,039
Excess (deficiency) of revenues over expenditures	(38,398)	(42,499)	14,725
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	(38,398)	(42,499)	14,725
Fund Balances, October 1, 2015	101,531	101,531	101,531
FUND BALANCES, SEPTEMBER 30, 2016	\$ 63,133	\$ 59,032	\$ 116,256

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		-
	12,132		135,682
	-		-
	-		22,214
	<u>12,132</u>		<u>157,896</u>
	-		-
	7,664		91,401
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>(27,483)</u>		<u>19,819</u>
	<u>(19,819)</u>		<u>111,220</u>
	31,951		46,676
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	<u>-</u>		<u>-</u>
	<u>-</u>		<u>-</u>
	31,951		46,676
	<u>(10,786)</u>		<u>90,745</u>
\$	<u>21,165</u>	\$	<u>137,421</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2016

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 602,000	\$ 602,000	\$ 607,504
Fees and fines	-	-	-
Licenses and permits	5,452	5,452	2,215
Intergovernmental	673,523	673,523	625,769
Charges for services	37,419	37,419	32,510
Investment earnings	-	-	-
Miscellaneous	1,338	1,338	12,367
TOTAL REVENUES	1,319,732	1,319,732	1,280,365
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,286,349	1,300,169	1,213,202
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	59,384	62,071	69,084
TOTAL EXPENDITURES	1,345,733	1,362,240	1,282,286
Excess (deficiency) of revenues over expenditures	(26,001)	(42,508)	(1,921)
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	(26,001)	(42,508)	(1,921)
Fund Balances, October 1, 2015	29,949	29,949	29,949
FUND BALANCES, SEPTEMBER 30, 2016	\$ 3,948	\$ (12,559)	\$ 28,028

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	1,767	\$	609,271
	-		-
	-		2,215
	(42,128)		583,641
	-		32,510
	-		-
	-		12,367
	<u>(40,361)</u>		<u>1,240,004</u>
	-		-
	39,584		1,252,786
	-		-
	-		-
	-		-
	-		-
	18,500		18,500
	1,813		1,813
	<u>(50,656)</u>		<u>18,428</u>
	<u>9,241</u>		<u>1,291,527</u>
	(49,602)		(51,523)
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>-</u>		<u>-</u>
	(49,602)		(51,523)
	<u>78,112</u>		<u>108,061</u>
\$	<u><u>28,510</u></u>	\$	<u><u>56,538</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2016

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	368,876	368,876	379,770
Investment earnings	-	-	-
Miscellaneous	4,643	4,643	9,804
TOTAL REVENUES	373,519	373,519	389,574
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	271,019	271,019	230,266
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	130,000	130,000	60,193
TOTAL EXPENDITURES	401,019	401,019	290,459
Excess (deficiency) of revenues over expenditures	(27,500)	(27,500)	99,115
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	(27,500)	(27,500)	99,115
Fund Balances, October 1, 2015	131,625	131,625	131,625
FUND BALANCES, SEPTEMBER 30, 2016	\$ 104,125	\$ 104,125	\$ 230,740

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	-		-
	(26,671)		353,099
	-		-
	-		9,804
	<u>(26,671)</u>		<u>362,903</u>
	-		-
	-		-
	-		-
	(3,836)		226,430
	-		-
	-		-
	-		-
	51,046		51,046
	2,783		2,783
	<u>(49,993)</u>		<u>10,200</u>
	-		290,459
	(26,671)		72,444
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(26,671)		72,444
	-		131,625
\$	<u>(26,671)</u>	\$	<u>204,069</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2016

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>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.0557422%	0.0568258%
Employer's proportionate share of the net pension liability	\$ 1,129,980	\$ 748,303
Employer's covered employee payroll	\$ 1,627,063	\$ 1,583,347
Employer's proportional share of the net pension liability as a percentage of its covered employee payroll	69.45%	47.26%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	91.38%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of June 30, 2016

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

	<u>2016</u>		<u>2015</u>
Statutorily required contribution	\$ 184,295	\$	182,548
Contribution in relation to the statutorial required contribution	\$ 184,295	\$	182,548
Contribution (deficiency) excess	\$ -	\$	-
Employer's covered employee payroll	\$ 1,622,997	\$	1,583,347
Contributions as a percentage of covered employee payroll	11.36%		11.53%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Data reported is measured as of September 30, 2016

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2016

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

	PERSI Base Plan
Valuation date	July 1, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	25 years
Asset valuation method	Market value
<u>Actuarial assumptions:</u>	
Investment Rate of Return – Gross	7.50%
Projected salary increases	4.25 – 10.00%
Includes salary inflation	3.75%
Postretirement benefit increase	1.00%
Implied price inflation rate	3.25%
Discount Rate – Actuarial Accrued Liability	7.00%

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SUPPLEMENTARY INFORMATION

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ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2016

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 23,311	\$ 784	\$ 61,541	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	198	120	3,777	1,405
Other receivables	571	92	4,976	1,195
Prepaid expenses	-	-	-	-
	<u>24,080</u>	<u>996</u>	<u>70,294</u>	<u>2,600</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>24,080</u>	\$ <u>996</u>	\$ <u>70,294</u>	\$ <u>2,600</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>182</u>	<u>110</u>	<u>3,475</u>	<u>1,293</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	23,898	886	66,819	1,307
Unassigned	-	-	-	-
	<u>23,898</u>	<u>886</u>	<u>66,819</u>	<u>1,307</u>
TOTAL FUND BALANCE	<u>23,898</u>	<u>886</u>	<u>66,819</u>	<u>1,307</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE \$	<u>24,080</u>	<u>996</u>	<u>70,294</u>	<u>2,600</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2016

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 4,417	\$ 58,992	\$ 108,855	\$ 13,342
Accounts receivable	-	-	-	-
Taxes receivable	1,245	871	957	1,818
Other receivables	1,257	319	6,935	1,534
Prepaid expenses	-	-	-	-
	<u>6,919</u>	<u>60,182</u>	<u>116,747</u>	<u>16,694</u>
TOTAL ASSETS				
	<u>6,919</u>	<u>60,182</u>	<u>116,747</u>	<u>16,694</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>6,919</u>	\$ <u>60,182</u>	\$ <u>116,747</u>	\$ <u>16,694</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenues unavailable for use	<u>1,145</u>	<u>801</u>	<u>880</u>	<u>1,673</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	5,774	59,381	115,867	15,021
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>5,774</u>	<u>59,381</u>	<u>115,867</u>	<u>15,021</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>6,919</u>	\$ <u>60,182</u>	\$ <u>116,747</u>	\$ <u>16,694</u>

ONEIDA COUNTY					
<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>JUDGEMENTS</u>	<u>SEARCH & RESCUE</u>	<u>WATERWAYS</u>
\$ 44,268	\$ 57,295	\$ 174,938	\$ -	\$ 2,805	\$ 9,537
-	255	-	-	-	-
3,527	2,328	-	2,266	-	-
2,451	1,450	14,004	-	-	-
-	-	-	-	-	-
<u>50,246</u>	<u>61,328</u>	<u>188,942</u>	<u>2,266</u>	<u>2,805</u>	<u>9,537</u>
-	-	-	-	-	-
<u>\$ 50,246</u>	<u>\$ 61,328</u>	<u>\$ 188,942</u>	<u>\$ 2,266</u>	<u>\$ 2,805</u>	<u>\$ 9,537</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>3,245</u>	<u>766</u>	<u>-</u>	<u>2,085</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
47,001	60,562	188,942	181	2,805	9,537
-	-	-	-	-	-
<u>47,001</u>	<u>60,562</u>	<u>188,942</u>	<u>181</u>	<u>2,805</u>	<u>9,537</u>
<u>\$ 50,246</u>	<u>\$ 61,328</u>	<u>\$ 188,942</u>	<u>\$ 2,266</u>	<u>\$ 2,805</u>	<u>\$ 9,537</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2016

	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>
ASSETS				
Cash - County Treasurer	\$ 19,783	\$ 18,834	\$ 10,768	\$ 913
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	2,145
	<u>19,783</u>	<u>18,834</u>	<u>10,768</u>	<u>3,058</u>
TOTAL ASSETS				
	<u>19,783</u>	<u>18,834</u>	<u>10,768</u>	<u>3,058</u>
DEFERRED OUTFLOWS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>19,783</u>	\$ <u>18,834</u>	\$ <u>10,768</u>	\$ <u>3,058</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	2,145
Restricted	-	-	-	-
Assigned	19,783	18,834	10,768	913
Unassigned	-	-	-	-
	<u>19,783</u>	<u>18,834</u>	<u>10,768</u>	<u>3,058</u>
TOTAL FUND BALANCE	<u>19,783</u>	<u>18,834</u>	<u>10,768</u>	<u>3,058</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>19,783</u>	\$ <u>18,834</u>	<u>10,768</u>	\$ <u>3,058</u>

<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,466	\$ 97	\$ 622,946
-	-	255
-	-	18,512
-	-	34,784
-	-	2,145
<u>12,466</u>	<u>97</u>	<u>678,642</u>
<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>12,466</u>	\$ <u>97</u>	\$ <u>678,642</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>15,655</u>
-	-	2,145
-	-	-
12,466	97	660,842
-	-	-
<u>12,466</u>	<u>97</u>	<u>662,987</u>
\$ <u>12,466</u>	\$ <u>97</u>	\$ <u>678,642</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, 2016

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 6,153	\$ 2,535	\$ 118,327	\$ 30,349
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,310	386	19,122	17,986
Charges for services	-	-	62,128	28,929
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,801	-	2,004	7,320
TOTAL REVENUES	<u>9,264</u>	<u>2,921</u>	<u>201,581</u>	<u>84,584</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	300,983	-
Health, welfare and sanitation	-	-	-	-
Public works	8,618	-	-	-
Culture and recreation	-	3,000	-	64,622
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	19,980
TOTAL EXPENDITURES	<u>8,618</u>	<u>3,000</u>	<u>300,983</u>	<u>84,602</u>
Excess (deficiency) of revenues over expenditures	646	(79)	(99,402)	(18)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	646	(79)	(99,402)	(18)
Fund Balances, October 1, 2015	23,252	965	166,221	1,325
FUND BALANCES, September 30, 2016	<u>\$ 23,898</u>	<u>\$ 886</u>	<u>\$ 66,819</u>	<u>\$ 1,307</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 23,559	\$ 16,254	\$ 25,089	\$ 41,876	\$ 83,335	\$ 55,615
-	-	-	-	-	-
3,961	10,197	34,816	6,426	12,177	24,128
-	31,292	-	-	-	11,225
-	-	-	-	-	-
-	-	-	-	-	-
-	6,543	1,385	-	-	539
<u>27,520</u>	<u>64,286</u>	<u>61,290</u>	<u>48,302</u>	<u>95,512</u>	<u>91,507</u>
-	-	-	48,543	87,656	-
-	-	-	-	-	-
34,096	-	34,036	-	-	-
-	-	-	-	-	-
-	64,839	-	-	-	-
-	-	-	-	-	88,235
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>34,096</u>	<u>64,839</u>	<u>34,036</u>	<u>48,543</u>	<u>87,656</u>	<u>88,235</u>
(6,576)	(553)	27,254	(241)	7,856	3,272
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
(6,576)	(553)	27,254	(241)	7,856	3,272
<u>12,350</u>	<u>59,934</u>	<u>88,613</u>	<u>15,262</u>	<u>39,145</u>	<u>57,290</u>
\$ <u>5,774</u>	\$ <u>59,381</u>	\$ <u>115,867</u>	\$ <u>15,021</u>	\$ <u>47,001</u>	\$ <u>60,562</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, 2016

	CONSOLIDATED		ONEIDA COUNTY	
	<u>ELECTIONS</u>	<u>JUDGEMENTS</u>	<u>SEARCH & RESCUE</u>	<u>WATERWAYS</u>
REVENUES				
Taxes	\$ -	\$ 55,173	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	68,828	-	-	7,400
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	1,002	-	2,950
TOTAL REVENUES	<u>68,828</u>	<u>56,175</u>	<u>-</u>	<u>10,350</u>
EXPENDITURES				
General government	36,031	27,934	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	10,862
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	15,017	-	-	-
TOTAL EXPENDITURES	<u>51,048</u>	<u>27,934</u>	<u>-</u>	<u>10,862</u>
Excess (deficiency) of revenues over expenditures	17,780	28,241	-	(512)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	(28,853)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(28,853)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	17,780	(612)	-	(512)
Fund Balances, October 1, 2015	171,162	793	2,805	10,049
FUND BALANCES, September 30, 2016	\$ <u>188,942</u>	\$ <u>181</u>	\$ <u>2,805</u>	\$ <u>9,537</u>

JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	79,547	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,450	193	28,228	-	7,723
-	1,450	193	107,775	-	7,723
-	-	-	-	-	7,723
-	2,995	-	39,684	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	92,359	-	-
-	2,995	-	132,043	-	7,723
-	(1,545)	193	(24,268)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(1,545)	193	(24,268)	-	-
19,783	20,379	10,575	27,326	12,466	97
\$ 19,783	\$ 18,834	\$ 10,768	\$ 3,058	\$ 12,466	\$ 97

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, 2016

	<u>TOTALS</u>
REVENUES	
Taxes	\$ 458,265
Licenses and permits	-
Intergovernmental revenues	206,737
Charges for services	213,121
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	<u>61,138</u>
TOTAL REVENUES	<u>939,261</u>
EXPENDITURES	
General government	207,887
Public safety	343,662
Health, welfare and sanitation	68,132
Public works	8,618
Culture and recreation	143,323
Conservation/economic development	88,235
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	<u>127,356</u>
TOTAL EXPENDITURES	<u>987,213</u>
Excess (deficiency) of revenues over expenditures	(47,952)
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	-
Statutory transfers out	<u>(28,853)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(28,853)</u>
Excess (deficiency) of revenues over expenditures and other uses	(76,805)
Fund Balances, October 1, 2015	<u>739,792</u>
FUND BALANCES, September 30, 2016	<u><u>\$ 662,987</u></u>

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ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2016

	<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	\$ 50,166	\$ 30,609	\$ -	\$ -
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 50,166</u>	<u>\$ 30,609</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 18,537
Warrants payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,537</u>
FUND BALANCES				
Unreserved fund balances	<u>50,166</u>	<u>30,609</u>	<u>-</u>	<u>(18,537)</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 50,166</u>	<u>\$ 30,609</u>	<u>\$ -</u>	<u>\$ -</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>
\$ 59,286	\$ 87	\$ -	\$ 1,595	\$ 141,743
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>59,286</u>	\$ <u>87</u>	\$ <u>-</u>	\$ <u>1,595</u>	\$ <u>141,743</u>
\$ -	\$ -	\$ -	\$ -	\$ 18,537
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,537</u>
<u>59,286</u>	<u>87</u>	<u>-</u>	<u>1,595</u>	<u>123,206</u>
\$ <u>59,286</u>	\$ <u>87</u>	\$ <u>-</u>	\$ <u>1,595</u>	\$ <u>141,743</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, 2016

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	486,911	51,000	-	31,804
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	14,847	27,980	-	-
TOTAL REVENUES	501,758	78,980	-	31,804
EXPENDITURES				
General government	555,801	-	-	-
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	-	63,757	-	18,042
TOTAL EXPENDITURES	555,801	63,757	-	18,042
Excess (deficiency) of revenues over expenditures	(54,043)	15,223	-	13,762
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	66,027	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	66,027	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	11,984	15,223	-	13,762
Fund Balances, October 1, 2015	38,182	15,386	-	(32,299)
FUND BALANCES, September 30, 2016	\$ 50,166	\$ 30,609	\$ -	\$ (18,537)

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	569,715
-	25	-	-	25
-	-	-	-	-
-	-	-	-	-
21,962	-	-	-	64,789
<u>21,962</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>634,529</u>
-	-	-	-	555,801
5,958	-	-	2,396	8,354
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	81,799
<u>5,958</u>	<u>-</u>	<u>-</u>	<u>2,396</u>	<u>645,954</u>
16,004	25	-	(2,396)	(11,425)
-	-	-	-	-
-	-	-	-	66,027
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,027</u>
16,004	25	-	(2,396)	54,602
43,282	62	-	3,991	68,604
<u>\$ 59,286</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 123,206</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, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 88,448	\$ 88,448	\$ -
Personnel benefits	-	-	-
Travel	2,400	1,878	522
Supplies	1,000	804	196
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	175	175	-
Postage	2,000	2,198	(198)
Miscellaneous	100	-	100
Capital outlay	500	1,012	(512)
Department Totals	<u>94,823</u>	<u>94,515</u>	<u>308</u>
<i>Assessor</i>			
Salaries	156,145	153,805	2,340
Travel	5,200	1,687	3,513
Supplies	1,000	963	37
Utilities	1,000	797	203
Repairs and maintenance	1,500	694	806
Dues and memberships	500	570	(70)
Postage	3,500	3,300	200
Miscellaneous	200	-	200
Invasive species	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	<u>170,045</u>	<u>161,816</u>	<u>8,229</u>
<i>Treasurer/Tax Collector</i>			
Salaries	76,860	75,443	1,417
Travel	1,950	655	1,295
Training	-	-	-
Supplies	1,200	850	350
Utilities	-	-	-
Repairs and maintenance	100	-	100
Advertising	350	429	(79)
Dues and memberships	175	175	-
Postage	2,000	1,858	142
Tax deeding and title search	3,000	2,664	336
Miscellaneous	550	133	417
Capital outlay	500	-	500
Department Totals	<u>\$ 86,685</u>	<u>\$ 82,207</u>	<u>\$ 4,478</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 40,400	\$ 40,293	\$ 107
Travel	6,300	2,659	3,641
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	300	-
Miscellaneous	200	44	156
Capital outlay	-	-	-
Department Totals	<u>47,200</u>	<u>43,296</u>	<u>3,904</u>
<i>Coroner</i>			
Salaries	2,080	2,060	20
Travel	150	420	(270)
Professional services	-	-	-
Autopsies and inquests	5,000	1,375	3,625
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	<u>8,330</u>	<u>3,855</u>	<u>4,475</u>
<i>Annex Building and Grounds</i>			
Salaries	4,230	4,222	8
Supplies	450	727	(277)
Professional services	-	-	-
Utilities	7,000	4,557	2,443
Repairs and maintenance	2,000	2,793	(793)
Rent	-	-	-
Capital outlay	29,489	29,489	-
Department Totals	<u>43,169</u>	<u>41,788</u>	<u>1,381</u>
<i>Buildings and Grounds</i>			
Salaries	23,550	23,529	21
Supplies	2,500	2,385	115
Professional services	300	240	60
Utilities	30,500	26,673	3,827
Repairs and maintenance	20,000	5,799	14,201
Miscellaneous	-	-	-
Capital outlay	50,000	-	50,000
Department Totals	<u>\$ 126,850</u>	<u>\$ 58,626</u>	<u>\$ 68,224</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,500	\$ 6,493	\$ 7
Travel	3,033	3,665	(632)
Repairs and maintenance	-	649	(649)
CERT grant	-	-	-
SHSP grant	18,868	-	18,868
	<u>28,401</u>	<u>10,807</u>	<u>17,594</u>
Department Totals			
	<u>28,401</u>	<u>10,807</u>	<u>17,594</u>
<i>County Agent</i>			
Salaries	39,343	39,344	(1)
Travel	2,500	1,960	540
Contracts	1,500	-	1,500
Supplies	2,080	1,444	636
Utilities	3,800	3,450	350
Vehicles	760	122	638
Repairs and maintenance	900	786	114
Postage	200	98	102
Photography and printing	2,950	3,382	(432)
Dues and memberships	125	51	74
Miscellaneous	500	856	(356)
Predatory animal control	2,000	2,000	-
Capital outlay	1,000	-	1,000
	<u>57,658</u>	<u>53,493</u>	<u>4,165</u>
Department Totals			
	<u>57,658</u>	<u>53,493</u>	<u>4,165</u>
<i>Roll Clerk-Data Processing</i>			
Supplies	1,000	1,020	(20)
Repairs and maintenance	500	-	500
Contracts	41,989	42,470	(481)
Capital outlay	8,000	-	8,000
	<u>51,489</u>	<u>43,490</u>	<u>7,999</u>
Department Totals			
	<u>51,489</u>	<u>43,490</u>	<u>7,999</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	100	65	35
Supplies	1,500	2,331	(831)
Advertising	2,500	2,564	(64)
Postage	600	379	221
Photography and printing	8,000	7,243	757
Miscellaneous	200	157	43
Professional services	2,500	2,686	(186)
Repairs and maintenance	1,200	-	1,200
Capital outlay	5,000	-	5,000
	<u>21,600</u>	<u>15,425</u>	<u>6,175</u>
Department Totals			
	<u>\$ 21,600</u>	<u>\$ 15,425</u>	<u>\$ 6,175</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	215,300	202,173	13,127
Travel	1,700	3,400	(1,700)
Supplies	-	-	-
Professional services	11,500	11,500	-
Advertising	4,000	5,267	(1,267)
Dues and memberships	6,519	5,941	578
Senior citizens	5,000	5,000	-
Miscellaneous	72,520	62,137	10,383
Signs	1,000	1,395	(395)
Contracts	15,000	15,000	-
College tuition	15,000	8,200	6,800
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	-	-	-
	<u>347,539</u>	<u>320,013</u>	<u>27,526</u>
Department Totals			
	<u>347,539</u>	<u>320,013</u>	<u>27,526</u>
TOTAL CURRENT EXPENSE	\$ <u>1,083,789</u>	\$ <u>929,331</u>	\$ <u>154,458</u>
ROAD AND BRIDGE			
Salaries	\$ 362,660	\$ 330,801	\$ 31,859
Personnel benefits	169,590	158,685	10,905
Supplies	20,000	16,630	3,370
Utilities	22,100	16,297	5,803
Vehicles	125,000	55,636	69,364
Professional services	2,000	2,000	-
Repairs and maintenance	75,000	76,200	(1,200)
Rent	5,000	1,829	3,171
Freight	-	-	-
Miscellaneous	16,200	13,209	2,991
Grant expenditures	-	82,102	(82,102)
Chemicals	-	-	-
Dust guard	70,000	55,669	14,331
Crushed rock and gravel	170,000	55,173	114,827
Road oil and concrete	265,000	292,337	(27,337)
Projects	-	-	-
Signs	6,000	2,579	3,421
Culverts and cattle guards	9,000	9,810	(810)
Capital outlay	175,000	184,738	(9,738)
	<u>1,492,550</u>	<u>1,353,695</u>	<u>138,855</u>
Total Road and Bridge	\$ <u>1,492,550</u>	\$ <u>1,353,695</u>	\$ <u>138,855</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AIRPORT			
Salaries	\$ 3,950	\$ 3,921	\$ 29
Personnel benefits	766	762	4
Supplies	200	7	193
Insurance	50	25	25
Utilities	3,500	2,863	637
Repairs and maintenance	3,000	740	2,260
Miscellaneous	5,000	300	4,700
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Airport	\$ <u>16,466</u>	\$ <u>8,618</u>	\$ <u>7,848</u>
AMBULANCE			
Salaries	\$ 35,791	\$ 35,791	\$ -
Personnel benefits	3,058	3,058	-
Travel	2,000	2,132	(132)
Supplies	7,000	5,955	1,045
Insurance	1,800	2,115	(315)
Utilities	5,400	3,011	2,389
Vehicles	8,500	3,670	4,830
Professional services	8,000	9,908	(1,908)
Repairs and maintenance	6,400	6,501	(101)
Grant expenditures	-	-	-
Postage	50	18	32
Uniforms	3,000	1,592	1,408
Miscellaneous	5,500	3,478	2,022
Education	12,000	6,508	5,492
Capital outlay	59,000	47,302	11,698
	<u>59,000</u>	<u>47,302</u>	<u>11,698</u>
Total Ambulance	\$ <u>157,499</u>	\$ <u>131,039</u>	\$ <u>26,460</u>
VETERANS MEMORIAL			
Miscellaneous	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>-</u>
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, 2016

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	\$ 109,950	\$ 109,909	\$ 41
Personnel benefits	56,800	47,896	8,904
Travel	1,300	1,328	(28)
Supplies	4,000	3,669	331
Utilities	400	283	117
Crisis center	-	-	-
Professional services	13,745	15,950	(2,205)
Dues and memberships	250	433	(183)
Law library	6,000	6,279	(279)
Postage	4,000	3,830	170
Transcripts	750	-	750
Miscellaneous	3,250	3,900	(650)
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	2,200	1,262	938
Contracts	106,244	106,244	-
Capital outlay	1,000	-	1,000
Total District Court	\$ 309,889	\$ 300,983	\$ 8,906
COUNTY FAIR			
Salaries	\$ 3,950	\$ 3,918	\$ 32
Personnel benefits	911	912	(1)
Travel	750	1,712	(962)
Contracts	24,000	28,760	(4,760)
Supplies	500	364	136
Utilities	4,100	4,006	94
Vehicle	1,000	258	742
Insurance	-	-	-
Repairs and maintenance	11,000	8,806	2,194
Advertising	3,000	3,210	(210)
Awards	4,000	5,320	(1,320)
Postage	400	295	105
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	5,050	2,196	2,854
Miscellaneous	4,000	3,165	835
Entertainment	2,000	1,700	300
Capital outlay	20,000	19,980	20
Total County Fair	\$ 84,661	\$ 84,602	\$ 59

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	-	-	-
<i>Sheriff</i>			
Salaries	502,692	479,649	23,043
Travel	2,400	1,762	638
Training	2,500	2,407	93
Supplies	4,400	4,046	354
Utilities	-	-	-
Vehicles	32,000	22,804	9,196
Repairs and maintenance	7,400	7,330	70
Rental expense	6,875	6,875	-
Dues and memberships	300	300	-
Photography and printing	600	135	465
Postage	800	710	90
Uniforms	3,750	3,261	489
Weapons and ammunition	7,000	934	6,066
Miscellaneous	6,000	5,436	564
Byrne grant	-	-	-
Drug enforcement	1,000	654	346
Contracts	4,200	3,346	854
Capital outlay	26,100	24,665	1,435
Department totals	608,017	564,314	43,703
<i>Prosecuting Attorney</i>			
Salaries	97,970	96,582	1,388
Contracts	-	-	-
Travel	2,700	1,866	834
Supplies	9,100	4,728	4,372
Utilities	3,200	2,017	1,183
Professional service	300	174	126
Repairs and maintenance	100	568	(468)
Rental expense	-	-	-
Dues and memberships	1,400	1,340	60
Postage	500	264	236
Photography and printing	200	466	(266)
Department totals	115,470	108,005	7,465
<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, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 62,370	\$ 62,342	\$ 28
Miscellaneous	4,400	3,909	491
Block grant	3,800	742	3,058
Cigarettes and tobacco	8,942	4,070	4,872
Miscellaneous programs	-	-	-
Capital outlay	<u>28,471</u>	<u>36,919</u>	<u>(8,448)</u>
Department totals	<u>107,983</u>	<u>107,982</u>	<u>1</u>
<i>General</i>			
Personnel benefits	<u>283,600</u>	<u>257,581</u>	<u>26,019</u>
Department totals	<u>283,600</u>	<u>257,581</u>	<u>26,019</u>
<i>Jail</i>			
Salaries	11,014	11,014	-
Travel	6,000	3,332	2,668
Jail inspection	2,450	2,450	-
Repairs and maintenance	400	245	155
Jail food	-	2	(2)
Clothing	-	-	-
Medical	-	-	-
Prisoner board	186,806	186,806	-
Miscellaneous	500	555	(55)
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Department totals	<u>217,170</u>	<u>214,404</u>	<u>2,766</u>
Total Justice Fund	<u>\$ 1,362,240</u>	<u>\$ 1,282,286</u>	<u>\$ 79,954</u>
HEALTH DISTRICT			
Salaries	\$ 3,300	\$ 3,292	\$ 8
Personnel benefits	275	267	8
Miscellaneous	400	74	326
Contracts	-	-	-
Operating	<u>30,463</u>	<u>30,463</u>	<u>-</u>
Total Health District	<u>\$ 34,438</u>	<u>\$ 34,096</u>	<u>\$ 342</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 30,821	\$ 30,821	\$ -
Personnel benefits	2,497	2,497	-
Supplies	300	497	(197)
Utilities	9,850	6,052	3,798
Repairs and maintenance	8,500	11,380	(2,880)
Miscellaneous	5,500	5,304	196
Chemicals	4,500	3,588	912
Fireworks	3,500	3,500	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	1,500	-	1,500
	<u>68,168</u>	<u>64,839</u>	<u>3,329</u>
Total Parks and Recreation	\$ <u>68,168</u>	\$ <u>64,839</u>	\$ <u>3,329</u>
INDIGENT AND CHARITY			
Salary	\$ 8,520	\$ 8,487	\$ 33
Personnel benefits	1,649	1,649	-
Travel	500	447	53
Medical	75,000	19,683	55,317
Miscellaneous	750	580	170
Non-medical expenses	7,900	3,070	4,830
Postage	250	120	130
	<u>94,569</u>	<u>34,036</u>	<u>60,533</u>
Total Indigent and Charity	\$ <u>94,569</u>	\$ <u>34,036</u>	\$ <u>60,533</u>
REVALUATION			
Miscellaneous	\$ 2,000	\$ 993	\$ 1,007
Contracts	46,000	45,035	965
Capital outlay	2,000	2,515	(515)
	<u>50,000</u>	<u>48,543</u>	<u>1,457</u>
Total Revaluation	\$ <u>50,000</u>	\$ <u>48,543</u>	\$ <u>1,457</u>
SOLID WASTE			
Salaries	\$ 109,819	\$ 102,993	\$ 6,826
Personnel benefits	65,200	59,947	5,253
Training	1,500	252	1,248
Supplies	500	1,315	(815)
Insurance	-	-	-
Vehicles	40,000	17,599	22,401
Repairs and maintenance	13,000	24,499	(11,499)
Rent	-	-	-
Miscellaneous	18,000	5,867	12,133
Contracts	23,000	17,794	5,206
Capital outlay	130,000	60,193	69,807
	<u>401,019</u>	<u>290,459</u>	<u>110,560</u>
Total Solid Waste	\$ <u>401,019</u>	\$ <u>290,459</u>	\$ <u>110,560</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TORT			
Personnel benefits	\$ 30,000	\$ 24,320	\$ 5,680
Insurance	61,550	61,524	26
Capital crimes defense	<u>1,812</u>	<u>1,812</u>	<u>-</u>
Total Tort	\$ <u>93,362</u>	\$ <u>87,656</u>	\$ <u>5,706</u>
WEEDS			
Salaries	\$ 10,940	\$ 12,310	\$ (1,370)
Personnel benefits	5,525	4,987	538
Contracts	19,200	17,830	1,370
Travel	800	1,335	(535)
Supplies	300	293	7
Insurance	-	-	-
Utilities	3,900	2,708	1,192
Vehicles	6,150	3,394	2,756
Repairs and maintenance	4,700	14,352	(9,652)
Dues and memberships	1,000	635	365
Postage	75	-	75
Miscellaneous	2,500	2,619	(119)
Chemicals	20,000	5,333	14,667
Spraying	-	-	-
Capital outlay	<u>22,439</u>	<u>22,439</u>	<u>-</u>
Total Weeds	\$ <u>97,529</u>	\$ <u>88,235</u>	\$ <u>9,294</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 11,300	\$ 9,311	\$ 1,989
Personnel benefits	2,220	1,808	412
Travel	576	576	-
Supplies	2,599	3,299	(700)
Advertising	3,000	2,300	700
Insurance	-	-	-
Postage	544	544	-
Publications	2,695	2,695	-
Miscellaneous	2,029	2,029	-
Election workers	6,551	6,551	-
Contracts	4,840	4,840	-
Capital outlay	<u>20,000</u>	<u>17,095</u>	<u>2,905</u>
Total Consolidated Elections	\$ <u>56,354</u>	\$ <u>51,048</u>	\$ <u>5,306</u>
JUDGMENTS			
Miscellaneous	\$ <u>55,685</u>	\$ <u>27,934</u>	\$ <u>27,751</u>
Total Search and Rescue	\$ <u>55,685</u>	\$ <u>27,934</u>	\$ <u>27,751</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 2,995	\$ 2,442	\$ 553
Personnel benefits	260	198	62
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	556	444
Repairs and maintenance	2,030	466	1,564
Rent	5,000	2,700	2,300
Postage	-	-	-
Miscellaneous	600	4,500	(3,900)
Capital Outlay	-	-	-
Total Waterways	\$ 11,885	\$ 10,862	\$ 1,023
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	\$ -	\$ -	\$ -
COURT FACILITY FUND			
Supplies	\$ -	\$ 2,995	\$ (2,995)
Miscellaneous	-	-	-
Total Court Facility Fund	\$ -	\$ 2,995	\$ (2,995)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	134,188	(134,188)
Total 911 Fund	\$ -	\$ 134,188	\$ (134,188)
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, 2016

	<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	\$ -	\$ 7,723	\$ (7,723)
	<u>-</u>	<u>7,723</u>	<u>(7,723)</u>
 Total Taylor Grazing Fund	 \$ <u>-</u>	 \$ <u>7,723</u>	 \$ <u>(7,723)</u>
 TOTAL SPECIAL REVENUE	 \$ <u>4,389,314</u>	 \$ <u>4,046,837</u>	 \$ <u>342,477</u>
 TOTAL GOVERNMENTAL FUND TYPES	 \$ <u>5,473,103</u>	 \$ <u>4,976,168</u>	 \$ <u>496,935</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2016

Total expenditures - budgetary basis	\$ 4,976,168
Net change in accounts payable	(31,179)
Net change in prepaid expenses	(2,145)
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>10,057</u>
Total expenditures - GAAP basis	\$ <u><u>4,952,901</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2016

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
2017	\$ 39,090	\$ 2,371	\$ 16,197	\$ 6,671	\$ 6,483	\$ 339	\$ 6,482	\$ 339
2018	40,258	1,203	16,682	6,185	-	-	-	-
2019	-	-	189,314	5,684	-	-	-	-
Totals	\$ <u>79,348</u>	\$ <u>3,574</u>	\$ <u>222,193</u>	\$ <u>18,540</u>	\$ <u>6,483</u>	\$ <u>339</u>	\$ <u>6,482</u>	\$ <u>339</u>

	2014 Ram 1500 ST Quad Cab 5.00%		2010 Caterpillar 928H2 Wheel Loader 3.06%		2012 950K Cat Wheel Loader 3.00%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 6,482	\$ 339	\$ 19,982	\$ 1,243	\$ 153,112	\$ 3,686	\$ 247,828	14,988
2018	-	-	20,594	631	-	-	77,534	8,019
2019	-	-	-	-	-	-	189,314	5,684
Totals	\$ <u>6,482</u>	\$ <u>339</u>	\$ <u>40,576</u>	\$ <u>1,874</u>	\$ <u>153,112</u>	\$ <u>3,686</u>	\$ <u>514,676</u>	\$ <u>28,691</u>

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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, 2016, 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 May 8, 2017. 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.

Scarle Hart & Associates, PLLC

Idaho Falls, Idaho
May 8, 2017